



**WHEELER
CENTRAL APPRAISAL DISTRICT**

**P.O. BOX 1200
WHEELER, TEXAS 79096**

July 20, 2026

CERTIFICATION OF 2026 APPRAISAL ROLL

Pursuant of Sec. 26.01 of the State Property Tax Code,
the following is submitted to the Taxing Entity:

ESD #1

I, KIMBERLY MORGAN, CHIEF APPRAISER FOR THE WHEELER COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WHEELER COUNTY CENTRAL APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY THE TAXING ENTITY NAMED ABOVE AND THAT THIS CONSTITUTES 99.9% OF THE CERTIFIED APPRAISAL ROLL FOR TAX YEAR 2026.

CERTIFIED TAXABLE VALUES

**NET TAXABLE: REAL ESTATE, PERSONAL PROPERTY,
& MINERAL/INDUSTRIAL ROLL**

\$ 316,953,037

A handwritten signature in cursive script that reads "Kimberly Morgan".

**Kimberly Morgan, RPA
Chief Appraiser**

cc: to board of directors

PHONE (806) 826-5900 · FAX (806) 826-5960

2026 Certified History Recap - Wheeler Central Appraisal District

(60) - ESD #1

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	2,587,920	573	0	Exempt Property	28,245,170	173	295,370	47
Non Homesite	(+)	19,931,730	2,016	2,472,630	Under \$500/\$2500	0	0	252,653	2,872
Productivity Market	(+)	391,294,640	1,286	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		413,814,290	3,875	2,472,630	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	63,650	3	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	391,294,640	1,286		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	21,445,100	1,286		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	6,202,440	242
Productivity Loss (=)		369,849,540	1,286		BPP Exempt: Multi Situs on L1H/L2H	0	0	835,610	93
Improvements					BPP Exempt: Multi Situs on J	0	0	3,805,050	121
Homesite	(+)	63,361,030	575	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	24,900	4	0	MultiUse	0	0		
Non Homesite	(+)	101,133,010	1,613	25,772,540	Solar/Wind Power	0	0		
New Non Homesite	(+)	149,580	4	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		164,668,520	2,196	25,772,540	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	704,130	15	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	847,610	30	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal (=)		1,551,740	45	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						28,308,820		11,391,123	
Minerals/Oil & Gas	(+)	73,563,070	9,135		Total Losses (includes Prod. Loss & Cap Loss) (=)				418,990,733
Industrial Real	(+)	17,370,910	12		Total Appraised Value (=)				319,052,017
Industrial/Utility Personal Property	(+)	67,074,220	788		Homestead Exemptions		Value	# of Items	
Total Mineral Market Value (=)		158,008,200	9,935		Homestead H,S	(+)	0	0	
Total Real & Personal Market	(+)	580,034,550	6,116	Protested Value:	Senior S	(+)	0	0	
Total Mineral/Industrial Market	(+)	158,008,200	9,935	63,650	Disabled B	(+)	0	0	
Total Market Value (=)		738,042,750	16,051		DV 100%	(+)	1,909,210	16	
20% MIUP Circuit Breaker Limitation	(-)	6,531,900	1,756		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	2,495,540	263	Protested % of Market: 0.01 %	Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	413,810	101		Total Reimbursable	(=)	1,909,210	16	
Total Market After Cap (=)		728,601,500			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	189,770	20	
Productivity Loss	(-)	369,849,540	1,286		Optional 65	(+)	0	0	
Total Market Taxable (=)		358,751,960			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	2,098,980		
					Total Exemptions* (-)				2,098,980
					60 - ESD #1 Net Taxable Value (=)				316,953,037

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
255	317	0	3	0	0	0	25	16	0	0

Total Parcels*: 13,889* Parcel count is figured by parcel per ownership

Total Owners: 5,736

Total Items: 14,227

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

Special Certified Totals

New Improvement/Personal

Market: \$174,480

Taxable: \$174,480

Industrial/Utility/Personal Property New Value

+ Taxable: \$0

=

Grand Total New Value

Taxable: \$174,480

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$0

Exempt Value of First Time Partial Exemption: \$36,770

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$102,118	420	Market	\$42,889,710
Taxable	\$93,702		Taxable	\$39,354,890
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$114,654	575	Market	\$65,926,430
Taxable	\$106,750		Taxable	\$61,381,200
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$112,822	591	Market	\$66,677,980
Taxable	\$105,110		Taxable	\$62,120,230
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$46,971	16	Market	\$751,550
Taxable	\$46,189		Taxable	\$739,030

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$138,880	Market Value After Cap: \$138,880	Net Taxable Value: \$0
DVET/Disabled	Market: \$151,330	Market Value After Cap: \$151,090	Net Taxable Value: \$0
DVET/Over 65	Market: \$72,720	Market Value After Cap: \$71,390	Net Taxable Value: \$0
DISABLED	Market: \$36,750	Market Value After Cap: \$36,750	Net Taxable Value: \$36,750
HOMESTEAD	Market: \$101,250	Market Value After Cap: \$96,110	Net Taxable Value: \$96,110
OVER 65	Market: \$94,490	Market Value After Cap: \$88,720	Net Taxable Value: \$87,860
ALL Homesteads	Market: \$99,650	Market Value After Cap: \$93,040	Net Taxable Value: \$89,340

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	2	0.4420	8,230			158,750	0		166,980	157,270	157,270
A1	949	305.9003	3,973,990			65,530,600	0		69,504,590	67,510,940	65,858,490
A2	62	59.8460	231,010			1,803,340	91,050		2,125,400	2,119,740	2,070,730
A2R	5	18.7900	37,580			243,350	0		280,930	280,930	273,430
A3	1	0.3788	4,520			440	0		4,960	4,960	4,960
A*	1,019	385.3571	4,255,330			67,736,480	91,050		72,082,860	70,073,840	68,364,880
B1	3	1.9607	20,630			604,610	0		625,240	625,240	625,240
B*	3	1.9607	20,630			604,610	0		625,240	625,240	625,240
C	4	5.7322	17,090			0	0		17,090	17,090	17,090
C1	506	287.1852	1,332,230			300	0		1,332,530	1,254,660	1,246,800
C1I	6	12.0755	35,540			3,530	0		39,070	36,190	36,190
C2	4	0.6910	8,720			5,140	0		13,860	13,860	13,860
C3	3	12.2121	33,920			0	0		33,920	33,200	33,200
C*	523	317.8960	1,427,500			8,970	0		1,436,470	1,355,000	1,347,140
D1	1,286	273,099.6168	0	21,445,100	391,294,640	0	0		391,294,640	21,445,100	21,445,100
D2	328	0.0000	0			4,520,380	0		4,520,380	4,520,380	4,520,380
D*	1,614	273,099.6168	0	21,445,100	391,294,640	4,520,380	0		395,815,020	25,965,480	25,965,480
E	159	3,248.7740	5,321,010			1,768,010	0		7,089,020	6,997,640	6,989,420
E1	391	1,593.4750	2,616,680			38,342,630	0		40,959,310	40,337,390	39,932,120
E2	24	68.8500	146,160			1,312,650	0		1,458,810	1,452,920	1,452,920
E*	574	4,911.0990	8,083,850			41,423,290	0		49,507,140	48,787,950	48,374,460
F1	215	472.2234	2,271,380			22,990,910	0		25,262,290	25,183,280	25,183,280
F1	215	472.2234	2,271,380			22,990,910	0		25,262,290	25,183,280	25,183,280
F2	129	1,530.7172	3,956,080			1,090,050	0	17,370,910	22,417,040	22,415,800	22,395,480
F2	129	1,530.7172	3,956,080			1,090,050	0	17,370,910	22,417,040	22,415,800	22,395,480
F*	344	2,002.9406	6,227,460			24,080,960	0	17,370,910	47,679,330	47,599,080	47,578,760
G1	9,085	0.0000	0			0	0	72,645,770	72,645,770	66,113,870	65,861,217
G1C	3	0.0000	0			0	0	621,930	621,930	621,930	621,930
G*	9,088	0.0000	0			0	0	73,267,700	73,267,700	66,735,800	66,483,147
J2	1	0.0000	0			0	0	201,450	201,450	201,450	136,490
J3	13	2.0000	5,000			23,060	0	24,516,220	24,544,280	24,525,380	23,787,650
J4	25	0.4821	9,750			163,170	0	1,777,010	1,949,930	1,949,930	1,493,270
J6	332	0.0000	0			0	0	22,389,140	22,389,140	22,389,140	20,863,120
J7	1	0.0000	0			0	0	408,910	408,910	408,910	283,910
J8	38	7.0000	17,500			0	0	2,538,720	2,556,220	2,556,220	1,661,540
J*	410	9.4821	32,250			186,230	0	51,831,450	52,049,930	52,031,030	48,225,980
L1	122	0.0000	0			0	0	4,330,590	4,330,590	4,330,590	1,465,620
L1A	2	0.0000	0			0	0	494,910	494,910	494,910	319,910
L1C	6	0.0000	0			0	0	167,400	167,400	167,400	0
L1D	1	0.0000	0			0	0	15,000	15,000	15,000	0
L1G	7	0.0000	0			0	0	97,000	97,000	97,000	0
L1H	2	0.0000	0			0	0	19,980	19,980	19,980	0
L1J	1	0.0000	0			0	0	3,750	3,750	3,750	0
L1K	1	0.0000	0			0	0	11,000	11,000	11,000	11,000

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1N	1	0.0000	0			0	0	32,000	32,000	32,000	0
L1O	1	0.0000	0			0	0	4,280	4,280	4,280	0
L1	144	0.0000	0			0	0	5,175,910	5,175,910	5,175,910	1,796,530
L2	1	0.0000	0			0	0	26,690	26,690	26,690	0
L2A	5	0.0000	0			0	0	213,310	213,310	213,310	151,160
L2C	11	0.0000	0			0	0	3,119,370	3,119,370	3,119,370	2,742,740
L2D	1	0.0000	0			0	0	790	790	790	0
L2G	37	0.0000	0			0	0	672,870	672,870	672,870	200,740
L2H	94	0.0000	0			0	0	2,252,740	2,252,740	2,252,740	1,437,110
L2J	17	0.0000	0			0	0	214,730	214,730	214,730	41,680
L2K	4	0.0000	0			0	0	1,586,980	1,586,980	1,586,980	1,444,580
L2M	15	0.0000	0			0	0	507,980	507,980	507,980	221,850
L2O	24	0.0000	0			0	0	30,230	30,230	30,230	9,200
L2P	14	0.0000	0			0	0	356,730	356,730	356,730	45,950
L2Q	14	0.0000	0			0	0	1,084,440	1,084,440	1,084,440	113,180
L2	237	0.0000	0			0	0	10,066,860	10,066,860	10,066,860	6,408,190
L*	381	0.0000	0			0	0	15,242,770	15,242,770	15,242,770	8,204,720
M1	51	0.0000	0			335,060	1,460,690		1,795,750	1,795,230	1,783,230
M*	51	0.0000	0			335,060	1,460,690		1,795,750	1,795,230	1,783,230
XCH	27	17.9102	199,370			5,499,670	0		5,699,040	5,699,040	0
XCO	17	53.9514	104,020			622,370	0		726,390	726,390	0
XCY	41	475.6459	903,720			2,277,270	0		3,180,990	3,180,990	0
XG	1	0.7828	12,190			60,380	0		72,570	72,570	0
XL	3	25.1400	46,300			133,380	0		179,680	179,680	0
XN	4	0.0000	0			0	0	104,510	104,510	104,510	0
XNP	4	0.8838	20,630			222,090	0		242,720	242,720	0
XO	2	0.0000	0			0	0	33,500	33,500	33,500	0
XU	2	6.0000	15,000			0	0	23,790	38,790	38,790	0
XV	119	264.4891	1,171,400			16,957,380	0	133,570	18,262,350	18,262,350	0
X*	220	844.8032	2,472,630			25,772,540	0	295,370	28,540,540	28,540,540	0
TOTAL:	14,227	281,573.1555	22,519,650	21,445,100	391,294,640	164,668,520	1,551,740	158,008,200	738,042,750	358,751,960	316,953,037

THE STATE OF TEXAS
COUNTY OF WHEELER

§
§
§

INTERLOCAL COOPERATION
AGREEMENT FOR COLLECTION
OF AD VALOREM TAXES

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **WHEELER COUNTY, TEXAS** (the "County") and the **WHEELER COUNTY EMERGENCY SERVICES DISTRICT NO. 1** (the "Taxing Entity") (collectively, the "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24.

I.
RECITALS

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners' Court.

1.2 Taxing Entity is a political subdivision of the State of Texas, acting by and through its Board of Directors.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Wheeler County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code Chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County has agreed to provide tax assessment and collection services, as specified in this Agreement, for Taxing Entity.

1.6 Taxing Entity has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for Taxing Entity.

1.7 Taxing Entity has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and Taxing Entity agree it is in the best interest of the citizens of Wheeler County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and Taxing Entity agree as follows:

II.
COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as

amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for Taxing Entity, the County, through the County, shall perform the duties of tax assessment and collection for Taxing Entity for accounts within the jurisdiction of Taxing Entity. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code Section 33.02.

2.3 The taxes that the County collects for Taxing Entity shall be remitted by check to Taxing Entity. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to Taxing Entity. The County shall remit to Taxing Entity all tax proceeds collected for Taxing Entity monthly. A report regarding the actual funds that the County has collected for Taxing Entity shall accompany the deposit email to Taxing Entity. December disbursements shall be subject to Taxing Entity bearing any annual charge required by this agreement.

2.4 The County shall provide Taxing Entity monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The County's assessment and collection financial activity shall be subject to audit as part of the County's annual independent audit, and the County shall provide Taxing Entity copies of applicable audit reports or schedules related to tax collections upon request, to the extent available.

2.6 The County shall provide Taxing Entity a copy of existing bonds required by Texas Property Tax Code Section 6.28.

2.7 The County shall bill Taxing Entity no later than December 31st of each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, no official, employee, or agent of the County, shall be considered an officer or employee of Taxing Entity.

III.

TAXING ENTITY OBLIGATIONS

Taxing Entity hereby agrees, during the term of this Agreement, to the following:

3.1 Taxing Entity shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 Taxing Entity shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. Taxing Entity shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, Taxing Entity agrees to pay the County an annual charge of 20 % as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for Taxing Entity.

3.4 The Parties further agree the amount to be paid by Taxing Entity to the County may be evaluated by the County, at a minimum, every three (3) years. The Parties agree the amount to be paid by Taxing Entity to the County under this Agreement may be adjusted by the County after an evaluation. In the event of an adjustment, the County shall notify Taxing Entity, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 Taxing Entity shall pay the County amounts billed under this Agreement thirty (30) days after Taxing Entity's receipt of the bill. If such amounts are not paid timely, the County may withhold the amounts from future disbursements.

3.6 Taxing Entity shall promptly provide to the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. Taxing Entity shall provide accurate information to the County to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 Taxing Entity shall designate an officer or employee per Texas Property Tax Code Section 26.04(c) to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by law on accurate information provided from Taxing Entity.

3.8 The Parties acknowledge and agree that Taxing Entity has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The County shall cooperate with delinquent tax collection attorneys so designated and shall have the authority to pay said attorneys the fees or commissions agreed upon between Taxing Entity and the attorneys out of the proceeds received from the collection of delinquent tax accounts. In the event Taxing Entity does not designate private legal counsel for the collection of delinquent property taxes, Taxing Entity shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code Section 33.011, Taxing Entity consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of Taxing Entity.

3.10 Taxing Entity's performance under this Agreement is conditioned on the appropriation of funds by Taxing Entity on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by Taxing Entity governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.
TERM AND TERMINATION

4.1 This Agreement shall commence on the date that the last signature is affixed and shall remain in full force and effect for one year. This Agreement shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by Taxing Entity, Taxing Entity shall assume all contractual obligations entered into with the County for services rendered under this Agreement to Taxing Entity for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V.
ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.

LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that Taxing Entity obtain an additional and adequate surety bond for the County and Tax Assessor-Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. Taxing Entity agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Texas Civil Practice and Remedies Code Title 5, and all applicable federal and state laws.

VIII.

MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Cindy L. Brown
Wheeler County Tax Assessor-Collector
PO Box 1060
Wheeler, TX 79096

WHEELER COUNTY EMERGENCY
SERVICES DISTRICT NO. 1:

Mary Kay Tallant
Chairman of the Board
P.O. Box 122
Shamrock, TX 79079

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Wheeler County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Wheeler County,

Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word “including” is used, it is deemed to mean “including, without limitation.”

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

WHEELER COUNTY, TEXAS:

**WHEELER COUNTY EMERGENCY
SERVICES DISTRICT NO. 1:**

By: Cindy L. Brown
Cindy L. Brown
TAX ASSESSOR-COLLECTOR

By: Mary Kay Talant
Mary Kay Talant
CHAIRMAN OF THE BOARD

Date: 9-14-2026

Date: 9-14-2026

By: Chalone S. Hefley
Chalone Hefley
WHEELER COUNTY JUDGE

Date: 9-14-2026



WHEELER COUNTY EMERGENCY SERVICES DISTRICT NO. 1

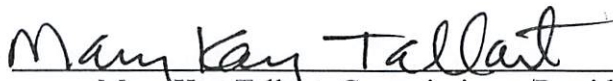
WHEELER COUNTY EMERGENCY SERVICES
DISTRICT NO. 1
ORDER SETTING THE 2026 TAX RATE

THE STATE OF TEXAS §
§
COUNTY OF WHEELER §

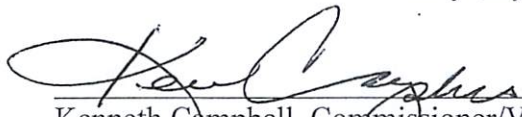
WHEREAS §26.05(b) of the Texas Tax Code states "a taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order, depending on the method prescribed by law for adoption of a law by the governing body. The vote on the ordinance resolution, or order setting the tax rate must be separate from the vote adopting the budget."

IT IS HEREBY ORDERED by the Board of Commissioners of the Wheeler County Emergency Services District No. 1 that the 2026 Wheeler County Emergency Services District No. 1 Property Tax Rate is **0.10000 cents** per one hundred dollar (\$100) valuation for maintenance and operations and **0.00000** for debt service for a total rate of **0.10000** per \$100 of valuation.

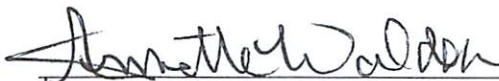
ADOPTED THIS 14TH DAY OF SEPTEMBER, 2026



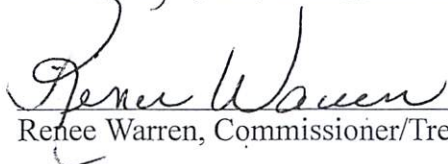
Mary Kay Tallant, Commissioner/President



Kenneth Campbell, Commissioner/Vice-President



Annette Walden, Commissioner/ Secretary



Renee Warren, Commissioner/Treasurer



Karla Benson, Commissioner/Asst Treasurer

APPROVED

BY  DATE 9-14-2026

wheelercountyesd1@gmail.com

* Newly Created ESD Entity - No prior data or calculations* available

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County Emergency Services District No. 1

(806) 282-0723

Taxing Unit Name

Phone (area code and number)

PO Box 122, Shamrock, TX 79079

<http://www.co.wheeler.tx.us>

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://www.wheelercounty.texas.gov/page/WCESD1>

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	\$ 0.00
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	\$ 0.00
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 0.00
4.	Prior year total adopted tax rate.	\$ 0.00 /\$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:..... \$ 0.00 B. Prior year values resulting from final court decisions:..... - \$ 0.00 C. Prior year value loss. Subtract B from A. ⁴	\$ 0.00

¹ Tex. Tax Code §55.07(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: \$ 0.00 B. Prior year disputed value: - \$ 0.00 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0.00
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0.00
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 0.00
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	\$ 0.00
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: \$ 0.00 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 0.00 C. Value loss. Add A and B. ⁷	\$ 0.00
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: \$ 0.00 B. Current year productivity or special appraised value: - \$ 0.00 C. Value loss. Subtract B from A. ⁸	\$ 0.00
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 0.00
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.	\$ 0.00
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 0.00
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 0.00
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 0.00
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 0.00

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: \$ 0.00 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0.00 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: - \$ 0.00 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.	\$ 0.00
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 \$ 0.00 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 + \$ 0.00 C. Total value under protest or not certified. Add A and B.	\$ 0.00
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	\$ 0.00
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.	\$ 0.00
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 0.00
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	\$ 0.00
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	\$ 0.00

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.	\$ 0.00
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 0.00
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.00 / \$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.00 / \$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.00 / \$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 0.00
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. + \$ 0.00 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. - \$ 0.00 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. +/- \$ 0.00 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. \$ 0.00 E. Add Line 31 to 32D.	\$ 0.00
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.00 / \$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. \$ <u>0.00</u> 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. - \$ <u>0.00</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00</u> /\$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..... \$ <u>0.00</u> 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..... - \$ <u>0.00</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00</u> /\$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..... \$ <u>0.00</u> 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. \$ <u>0.00</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.00</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.00</u> /\$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. \$ <u>0.00</u> 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. \$ <u>0.00</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.00</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.00</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.00</u> /\$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0.00</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0.00</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.00</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00</u> / \$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.00</u> / \$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0.00</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.00</u> / \$100 C. Add Line 41B to Line 40.	\$ <u>0.00</u> / \$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.00</u> / \$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.00</u> / \$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. \$ <u>0.00</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.00</u> / \$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0.00</u> / \$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.00</u> / \$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.00</u> / \$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).	\$ <u>0.00</u> / \$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ <u>0.00</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u> D. Subtract amount paid from other resources - \$ <u>0.00</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>0.00</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>0.00</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>0.00</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ <u>0.00</u> % B. Enter the prior year actual collection rate..... <u>0.00</u> % C. Enter the 2024 actual collection rate. <u>0.00</u> % D. Enter the 2023 actual collection rate. <u>0.00</u> % 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	<u>0.00</u> %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>0.00</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.00</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.00</u> /\$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.	\$ <u>0.00</u> /\$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.	\$ <u>0.00</u> /\$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.	\$ 0.00
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.	\$ 0.00
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00 / \$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00 / \$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.	\$ 0.00 / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.00 / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.00 / \$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	\$ 0.00
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00 / \$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).	\$ 0.00 / \$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)	\$ 0.00 /\$100
	B. Unused increment rate (Line 68)	\$ 0.00 /\$100
	C. Subtract B from A.	\$ 0.00 /\$100
	D. Adopted Tax Rate	\$ 0.00 /\$100
	E. Subtract D from C.	\$ 0.00 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 0.00
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.00
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)	\$ 0.00 /\$100
	B. Unused increment rate (Line 67)	\$ 0.00 /\$100
	C. Subtract B from A.	\$ 0.00 /\$100
	D. Adopted Tax Rate	\$ 0.00 /\$100
	E. Subtract D from C.	\$ 0.00 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 0.00
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.00
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)	\$ 0.00 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00 /\$100
	C. Subtract B from A.	\$ 0.00 /\$100
	D. Adopted Tax Rate	\$ 0.00 /\$100
	E. Subtract D from C.	\$ 0.00 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 0.00
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.00
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0.00
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.00 /\$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)	\$ 0.00 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

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

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

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.00 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.00 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.00 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.00 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.00 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0.00
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.00
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.00 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.00 /\$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. \$ 0.00000 /\$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: N/A

Voter-approval tax rate. \$ 0.00000 /\$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: N/A

De minimis rate. \$ 0.00000 /\$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:

<https://www.wheelercounty.texas.gov/page/wcesd1>

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

Renee Warren

Printed Name of Taxing Unit Representative

sign
here

Renee Warren
Taxing Unit Representative

07/29/2026

Date

* New taxing entity created 11-24-2025. No-new-revenue rate, Voter-approval rate and De minimis rate not applicable for 2026.*

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

***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax (of ceilings applied):	\$2,972,052.64
Total Freeze Taxable: (-)	1,054,584,741
New Imp/Pers with Ceiling: (+)	7,458,904
Freeze Adjusted Taxable: (=)	7,580,948,880This number DOES NOT represent any

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) -

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS
5,980	5,409	3	411	1	106	2	535	461	1	

Total Parcels*:	52,801* Parcel count is figured by parcel per ownership
Total Owners:	35,864
Total Items:	59,678

Special Certified Totals

New Improvement/Personal
Market: \$237,188,234
Taxable: \$209,226,078

+

Industrial/Utility/Personal Property New Value

Taxable: \$258,960,884

Grand Total

Taxable: \$468,186,958

New AG/Timber
Market: \$2,674,664
Taxable: \$10,649
Value Loss: \$2,664,015

Exempt Value of First Time Absolute Exemption: \$2,486,045

Exempt Value of First Time Partial Exemption: \$12,806,481

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homes
Market	\$254,097	8,390	Market
Taxable	\$202,778		Taxable
Average Homestead Value A* and E*		Parcels	Total Homes
Market	\$254,384	10,033	Market
Taxable	\$204,399		Taxable
Average Homestead Value A* and E* and M1		Parcels	Total Homes
Market	\$243,896	10,693	Market
Taxable	\$195,927		Taxable
Average Homestead Value M1		Parcels	Total Homes
Market	\$84,463	660	Market
Taxable	\$67,133		Taxable