2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF THREE RIVERS	(361)786-2528
Taxing Unit Name	Phone *(area code and number)*
P.O. Box 398, Three Rivers Texas 78071	
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://liveoakappraisal.com/home/Custom?custurl=/home/TNTData/

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]	$ 295,261,561
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.	$ 295,261,561
4.	**Prior year total adopted tax rate.**	$ 0.85457 /$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.		$ 295,261,561
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:	$ 150,464	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 441,724	
	C. Value loss. Add A and B. [7]		$ 592,188
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 0	
	B. Current year productivity or special appraised value:	- $ 0	
	C. Value loss. Subtract B from A. [8]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 592,188
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.		$ 294,669,373
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 2,518,156
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]		$ 371
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 2,518,527

[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:** .... $ 305,853,880 **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.	$ 305,853,880
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] .... $ 10,067,287 **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.	$ 10,067,287
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]	$ 315,921,167
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]	$ 1,976,170

[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.	$ 1,976,170
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 313,944,997
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.80221 /$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.	$ 0.57492 /$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.*	$ 295,261,561
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 1,697,517
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........... + $ 182	
	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.......... $ 182	
	E. Add Line 31 to 32D.	$ 1,697,699
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 313,944,997
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.54076 /$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. . . . . $ 0.00000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000/$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. . . . . $ 0.00000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000/$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. . . . . $ 0.00000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100. . . . . $ 0.00000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.00000/$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. . . . . $ 0.00000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100. . . . . $ 0.00000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.00000/$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 .... $ 0.00000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.54076/$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 .... $ 0.00000/$100 **C.** Add Line 41B to Line 40.	$ 0.54076/$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.	$ 0.55968/$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] .... $ 0.00000/$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 .... $ 0.00000/$100 c. Add Line D42(B)(b) to Line 42.......... $ 0.00000/$100 d. Enter the **current year unused increment rate** from Line 68 .... $ 0.00000/$100 e Add Line D42(c) to Line D42(d).......... $ 0.00000/$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).	$ 0.00000/$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 .... $ 1,042,664 **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.	$ 1,042,664
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 15,418
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,027,246
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 97.00 % **B.** Enter the prior year actual collection rate. .... 97.00 % **C.** Enter the 2024 actual collection rate. .... 97.00 % **D.** Enter the 2023 actual collection rate. .... 97.00 % **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]	97.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,059,016
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 315,921,167
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.33521 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.89489 /$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.	$ 0.00000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 315,921,167
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.00000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.80221 /$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.	$ 0.80221 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.89489 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.89489 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 315,921,167
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$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).	$ 0.89489 /$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)	$ 0.85562 /$100
	B. Unused increment rate (Line 68)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.85562 /$100
	D. Adopted Tax Rate	$ 0.85457 /$100
	E. Subtract D from C	$ 0.00105 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 295,554,894
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 3,103
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)	$ 0.80223 /$100
	B. Unused increment rate (Line 67)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.80223 /$100
	D. Adopted Tax Rate	$ 0.82199 /$100
	E. Subtract D from C	$ -0.01976 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 296,423,965
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.77699 /$100
	B. Unused increment rate (Line 66)	$ 0.00658 /$100
	C. Subtract B from A	$ 0.77041 /$100
	D. Adopted Tax Rate	$ 0.77699 /$100
	E. Subtract D from C	$ -0.00658 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 303,084,614
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 3,103
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.00098 /$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)	$ 0.89587 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.54076 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 315,921,167
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.15826 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.33521 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 1.03423 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.85457 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.00000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 294,669,373
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 313,944,997
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.00000 /$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).	$ 0.89587 /$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. .... $ 0.80221 /$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.......... $ 0.89587 /$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: 69

De minimis rate........... $ 1.03423 /$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 Thomas Salazar
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

8-21-28
Date

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

Land		Value	# of Items	Exempt
Homesite	(+)	5,176,435	351	0
Non Homesite	(+)	14,283,283	829	2,564,770
Productivity Market	(+)	136,950	6	0
Income	(+)	971,790	6	0
Total Land	(=)	*20,568,458*	*1,194*	*2,564,770*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	136,950	6
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	1,920	6
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*135,030*	*6*

Improvements

Homesite	(+)	42,703,126	355	0
New Homesite	(+)	909,960	49	0
Non Homesite	(+)	54,777,437	552	11,065,610
New Non Homesite	(+)	1,484,520	50	337,140
Income	(+)	10,451,654	9	0
Total Improvement	(=)	*110,326,697*	*1,015*	*11,402,750*

Personal

Homesite	(+)	443,880	6	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	9,403,800	152	80,260
New Non Homesite	(+)	103,680	1	0
Total Personal	(=)	*9,951,360*	*159*	*80,260*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	0	0
Industrial Real	(+)	186,328,490	1
Industrial/Utility Personal Property	(+)	25,146,170	32
Total Mineral Market Value	(=)	*211,474,660*	*33*

Total Real & Personal Market	(+)	140,846,515	2,368
Total Mineral/Industrial Market	(+)	211,474,660	33
Total Market Value	(=)	**352,321,175**	**2,401**
20% MIUP Circuit Breaker Limitation	(-)	0	0
10% Homestead Cap Loss	(-)	2,647,740	142
20% Circuit Breaker Limitation	(-)	1,663,266	65
Total Market After Cap	(=)	*348,010,169*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	135,030	6
Total Market Taxable	(=)	**347,875,139**	

Protested Value: 10,067,287

Protested % of Market: 2.94 %

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	14,047,780	92	0	0
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	10,067,287	45	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	3,858,440	129	1,027,220	12
BPP Exempt: Multi Situs on L1H/L2H	0	0	228,030	4
BPP Exempt: Multi Situs on J	0	0	622,480	7
BPP Exempt: Related Business Entity	0	0	125,000	1
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	72,000	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		
	28,045,507		2,002,730	

Total Losses (includes Prod. Loss & Cap Loss) (=) *34,494,273*

Total Appraised Value (=) 317,826,902

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	1,447,378	8
Surviving Spouse of a Service Member	(+)	68,420	1
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*1,515,798*	*9*
Local Discount	(+)	8,753,450	344
Disabled Veteran	(+)	142,000	12
Optional 65	(+)	1,561,774	160
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*11,973,022*	

Total Exemptions* (-) 11,973,022

TT - CITY OF THREE RIVERS Net Taxable Value (=) 305,853,880

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
177	170	0	11	0	0	0	14	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*: 1,429 * Parcel count is figured by parcel per ownership
Total Owners: 982
Total Items: 1,429

Special Certified Totals

New Improvement/Personal
Market: $2,498,160
Taxable:$1,976,170

+

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

=

Grand Total New Value
Taxable: $1,976,170

New AG/Timber
Market: $0
Taxable: $0
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$150,464
Exempt Value of First Time Partial Exemption: $441,724

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$136,748	355	Market	$48,545,861
Taxable	$92,308		Taxable	$32,769,465
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$136,748	355	Market	$48,545,861
Taxable	$92,308		Taxable	$32,769,465
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$134,150	367	Market	$49,233,401
Taxable	$90,735		Taxable	$33,299,925
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$57,295	12	Market	$687,540
Taxable	$44,205		Taxable	$530,460

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $142,200	Market Value After Cap: $132,040	Net Taxable Value: $0
DVET/Disabled	Market: $50,130	Market Value After Cap: $50,130	Net Taxable Value: $0
DVET/Over 65	Market: $265,860	Market Value After Cap: $258,610	Net Taxable Value: $0
SS SVC MEMBER/Over 65	Market: $111,260	Market Value After Cap: $68,420	Net Taxable Value: $0
DISABLED	Market: $97,940	Market Value After Cap: $97,940	Net Taxable Value: $78,350
HOMESTEAD	Market: $126,870	Market Value After Cap: $118,500	Net Taxable Value: $93,020
OVER 65	Market: $127,730	Market Value After Cap: $121,800	Net Taxable Value: $83,615
ALL Homesteads	Market: $127,440	Market Value After Cap: $121,090	Net Taxable Value: $85,020

Land		Value	# of Items	Exempt
Homesite	(+)	5,115,800	355	0
Non Homesite	(+)	14,464,052	824	2,532,003
Productivity Market	(+)	135,080	6	0
Income	(+)	533,840	1	0
Total Land	(=)	*20,248,772*	*1,187*	*2,532,003*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	135,080	6
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	1,980	6
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*133,100*	*6*

Improvements

Homesite	(+)	38,386,708	357	0
New Homesite	(+)	831,560	7	0
Non Homesite	(+)	50,529,682	554	10,460,699
New Non Homesite	(+)	1,512,610	8	0
Income	(+)	9,791,657	8	0
Total Improvement	(=)	*101,052,217*	*934*	*10,460,699*

Personal

Homesite	(+)	263,010	5	0
New Homesite	(+)	188,480	1	0
Non Homesite	(+)	10,249,600	154	80,260
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*10,701,090*	*160*	*80,260*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	0	0
Industrial Real	(+)	166,800,600	1
Industrial/Utility Personal Property	(+)	24,228,999	30
Total Mineral Market Value	(=)	*191,029,599*	*31*

Total Real & Personal Market	(+)	132,002,079	2,281
Total Mineral/Industrial Market	(+)	191,029,599	31
Total Market Value	(=)	**323,031,678**	**2,312**
20% MIUP Circuit Breaker Limitation	(-)	0	0
10% Homestead Cap Loss	(-)	1,409,025	69
20% Circuit Breaker Limitation	(-)	1,823,721	25
Total Market After Cap	(=)	*319,798,932*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	133,100	6
Total Market Taxable	(=)	**319,665,832**	

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	13,072,962	90	0	0
Under $500/$2500	40,601	38	0	0
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			0	0
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	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	72,000	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		
	13,185,563		0	

Total Losses (includes Prod. Loss & Cap Loss) (=) *16,551,409*

Total Appraised Value (=) 306,480,269

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	1,041,958	7
Surviving Spouse of a Service Member	(+)	62,200	1
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*1,104,158*	*8*
Local Discount	(+)	8,460,600	362
Disabled Veteran	(+)	180,680	16
Optional 65	(+)	1,473,270	150
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*11,218,708*	

Total Exemptions* (-) 11,218,708

TT - CITY OF THREE RIVERS Net Taxable Value (=) 295,261,561

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
193	150	0	19	0	0	0	16	7	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*: 1,426 * Parcel count is figured by parcel per ownership
Total Owners: 982
Total Items: 1,426

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$123,618	358	Market	$44,255,348
Taxable	$89,441		Taxable	$32,019,915
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$123,618	358	Market	$44,255,348
Taxable	$89,441		Taxable	$32,019,915
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$121,370	369	Market	$44,785,558
Taxable	$87,871		Taxable	$32,424,355
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$48,200	11	Market	$530,210
Taxable	$36,767		Taxable	$404,440

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $120,040	Market Value After Cap: $120,040	Net Taxable Value: $0
DVET/Disabled	Market: $52,530	Market Value After Cap: $52,530	Net Taxable Value: $0
DVET/Over 65	Market: $130,970	Market Value After Cap: $130,970	Net Taxable Value: $0
SS SVC MEMBER/Over 65	Market: $62,200	Market Value After Cap: $62,200	Net Taxable Value: $0
DISABLED	Market: $133,900	Market Value After Cap: $133,900	Net Taxable Value: $107,120
HOMESTEAD	Market: $110,160	Market Value After Cap: $103,000	Net Taxable Value: $82,400
OVER 65	Market: $115,090	Market Value After Cap: $110,730	Net Taxable Value: $78,580
ALL Homesteads	Market: $112,850	Market Value After Cap: $110,040	Net Taxable Value: $80,469

CITY OF THREE RIVERS, TEXAS
Combined Debt Service Table

FYE 9/30	Outstanding Debt Principal	Outstanding Debt Interest	Outstanding Debt Total	The Certificates [(1)] Principal	The Certificates [(1)] Interest	The Certificates [(1)] Total	Total Debt Service Requirements	% of Principal Retired
2025	665,000	136,748	801,748	-	-	-	801,748	
2026	470,000	101,538	571,538	25,000	446,126	471,126	1,042,664	
2027	485,000	86,862	571,862	70,000	373,800	443,800	1,015,662	
2028	480,000	85,565	565,565	80,000	370,275	450,275	1,015,840	
2029	400,000	83,217	483,217	170,000	364,400	534,400	1,017,617	30.97%
2030	420,000	65,804	485,804	170,000	356,410	526,410	1,012,214	
2031	415,000	47,851	462,851	205,000	347,598	552,598	1,015,449	
2032	435,000	29,321	464,321	165,000	338,903	503,903	968,224	
2033	455,000	9,919	464,919	230,000	329,620	559,620	1,024,539	
2034	-	-	-	475,000	313,053	788,053	788,053	63.31%
2035	-	-	-	500,000	290,140	790,140	790,140	
2036	-	-	-	520,000	253,170	773,170	773,170	
2037	-	-	-	545,000	201,518	746,518	746,518	
2038	-	-	-	575,000	147,198	722,198	722,198	
2039	-	-	-	600,000	90,210	690,210	690,210	93.14%
2040	-	-	-	630,000	30,555	660,555	660,555	100.00%
	4,225,000	646,825	4,871,825	4,960,000	4,252,973	9,212,973	14,084,798	

[(1)] From the date of initial delivery of the Certificates to but excluding March 15, 2035, the unpaid principal installments of the Certificates shall bear interest at the rate of 4.70%; on and after March 15, 2035, the unpaid principal installments of the Certificates shall bear interest at a per annum rate (to be annually determined thirty days prior to March 15 of the year preceding the installment due date [or the first business day thereafter if such day is not a business day] beginning with the March 15, 2036 principal installment due date– each, an "Annual Interest Reset Calculation Date") equal to the lesser of (a) 9.70% per annum, or (b) the per annum rate equal to (1) the then one year Federal Home Loan Bank (FHLB) rate as reported on the applicable Annual Interest Reset Calculation Date, plus (2) 90 basis points. The debt service shown reflects a rate of 9.70% after March 15, 2035.

Tax Clearing Account
Transaction Detail By Account
September 1, 2025 through July 21, 2026

Type	Date	Num	Name	Memo	Original Amount	Paid Amount	Balance
6080 · City of Three Rivers							
6080-1 · Current Tax Roll-Operating Fund							
Check	09/03/2025	13121	City of Three Rivers	Current M&O	4,042.09	4,042.09	4,042.09
Check	10/02/2025	13139	City of Three Rivers	Current M&O	1,583.69	1,583.69	5,625.78
Check	10/15/2025	13149	City of Three Rivers	Current M&O	2,700.21	2,700.21	8,325.99
Check	11/05/2025	13161	City of Three Rivers	Current M&O	152,624.95	152,624.95	160,950.94
Check	11/17/2025	13181	City of Three Rivers	Current M&O	62,019.83	62,019.83	222,970.77
Check	12/02/2025	13204	City of Three Rivers	Current M&O	1,133,981.93	1,133,981.93	1,356,952.70
Check	12/16/2025	13225	City of Three Rivers	Current M&O	92,317.97	92,317.97	1,449,270.67
Check	01/05/2026	13246	City of Three Rivers	Current M&O	43,587.30	43,587.30	1,492,857.97
Check	01/20/2026	13258	City of Three Rivers	Current M&O	24,141.78	24,141.78	1,516,999.75
Check	02/02/2026	13269	City of Three Rivers	Current M&O	69,687.61	69,687.61	1,586,687.36
Check	02/17/2026	13280	City of Three Rivers	Current M&O	22,373.90	22,373.90	1,609,061.26
Check	03/13/2026	13291	City of Three Rivers	Current M&O	11,722.29	11,722.29	1,620,783.55
Check	03/16/2026	13302	City of Three Rivers	Current M&O	6,255.24	6,255.24	1,627,038.79
Check	04/01/2026	13310	City of Three Rivers	Current M&O	11,990.59	11,990.59	1,639,029.38
Check	04/30/2026	13320	City of Three Rivers	Current M&O	4,314.86	4,314.86	1,643,344.24
Check	05/29/2026	13331	City of Three Rivers	Current M&O	12,130.80	12,130.80	1,655,475.04
Check	07/01/2026	13341	City of Three Rivers	Current M&O	6,015.90	6,015.90	1,661,490.94
Total 6080-1 · Current Tax Roll-Operating Fund						1,661,490.94	1,661,490.94
6080-2 · Current Tax Roll-I&S							
Check	09/03/2025	13121	City of Three Rivers	Current I&S	1,985.89	1,985.89	1,985.89
Check	10/02/2025	13139	City of Three Rivers	Current I&S	778.07	778.07	2,763.96
Check	10/15/2025	13149	City of Three Rivers	Current I&S	1,313.43	1,313.43	4,077.39
Check	11/05/2025	13161	City of Three Rivers	Current I&S	74,239.28	74,239.28	78,316.67
Check	11/17/2025	13181	City of Three Rivers	Current I&S	30,167.46	30,167.46	108,484.13
Check	12/02/2025	13204	City of Three Rivers	Current I&S	551,587.39	551,587.39	660,071.52
Check	12/16/2025	13225	City of Three Rivers	Current I&S	44,904.98	44,904.98	704,976.50
Check	01/05/2026	13246	City of Three Rivers	Current I&S	21,201.57	21,201.57	726,178.07
Check	01/20/2026	13258	City of Three Rivers	Current I&S	11,742.95	11,742.95	737,921.02
Check	02/02/2026	13269	City of Three Rivers	Current I&S	33,897.19	33,897.19	771,818.21
Check	02/17/2026	13280	City of Three Rivers	Current I&S	10,883.03	10,883.03	782,701.24
Check	03/13/2026	13291	City of Three Rivers	Current I&S	5,701.92	5,701.92	788,403.16
Check	03/16/2026	13302	City of Three Rivers	Current I&S	3,042.66	3,042.66	791,445.82
Check	04/01/2026	13310	City of Three Rivers	Current I&S	5,832.43	5,832.43	797,278.25
Check	04/30/2026	13320	City of Three Rivers	Current I&S	2,098.82	2,098.82	799,377.07
Check	05/29/2026	13331	City of Three Rivers	Current I&S	5,900.62	5,900.62	805,277.69
Check	07/01/2026	13341	City of Three Rivers	Current I&S	2,926.23	2,926.23	808,203.92
Total 6080-2 · Current Tax Roll-I&S						808,203.92	808,203.92
6080-3 · Delinq Tax Roll-Operating Fund							
Check	09/03/2025	13121	City of Three Rivers	Delinquent M&O	4,721.20	4,721.20	4,721.20
Check	10/02/2025	13139	City of Three Rivers	Delinquent M&O	742.71	742.71	5,463.91
Check	10/15/2025	13149	City of Three Rivers	Delinquent M&O	2,389.75	2,389.75	7,853.66
Check	11/05/2025	13161	City of Three Rivers	Delinquent M&O	508.71	508.71	8,362.37
Check	11/17/2025	13181	City of Three Rivers	Delinquent M&O	4,101.54	4,101.54	12,463.91
Check	12/02/2025	13204	City of Three Rivers	Delinquent M&O	1,653.58	1,653.58	14,117.49
Check	12/16/2025	13225	City of Three Rivers	Delinquent M&O	1,553.68	1,553.68	15,671.17
Check	01/05/2026	13246	City of Three Rivers	Delinquent M&O	427.31	427.31	16,098.48
Check	01/20/2026	13258	City of Three Rivers	Delinquent M&O	977.90	977.90	17,076.38
Check	02/02/2026	13269	City of Three Rivers	Delinquent M&O	3,195.70	3,195.70	20,272.08
Check	02/17/2026	13280	City of Three Rivers	Delinquent M&O	651.57	651.57	20,923.65
Check	03/13/2026	13291	City of Three Rivers	Delinquent M&O	418.02	418.02	21,341.67
Check	03/16/2026	13302	City of Three Rivers	Delinquent M&O	3,269.22	3,269.22	24,610.89
Check	04/01/2026	13310	City of Three Rivers	Delinquent M&O	216.49	216.49	24,827.38
Check	04/30/2026	13320	City of Three Rivers	Delinquent M&O	1,535.31	1,535.31	26,362.69
Check	05/29/2026	13331	City of Three Rivers	Delinquent M&O	3,332.32	3,332.32	29,695.01
Check	07/01/2026	13341	City of Three Rivers	Delinquent M&O	2,226.41	2,226.41	31,921.42
Total 6080-3 · Delinq Tax Roll-Operating Fund						31,921.42	31,921.42
6080-4 · Delinq Tax Roll-I&S							
Check	09/03/2025	13121	City of Three Rivers	Delinquent I&S	2,747.02	2,747.02	2,747.02
Check	10/02/2025	13139	City of Three Rivers	Delinquent I&S	421.16	421.16	3,168.18
Check	10/15/2025	13149	City of Three Rivers	Delinquent I&S	1,219.15	1,219.15	4,387.33
Check	11/05/2025	13161	City of Three Rivers	Delinquent I&S	258.32	258.32	4,645.65
Check	11/17/2025	13181	City of Three Rivers	Delinquent I&S	2,061.52	2,061.52	6,707.17
Check	12/02/2025	13204	City of Three Rivers	Delinquent I&S	812.41	812.41	7,519.58
Check	12/16/2025	13225	City of Three Rivers	Delinquent I&S	798.70	798.70	8,318.28
Check	01/05/2026	13246	City of Three Rivers	Delinquent I&S	214.88	214.88	8,533.16
Check	01/20/2026	13258	City of Three Rivers	Delinquent I&S	491.79	491.79	9,024.95
Check	02/02/2026	13269	City of Three Rivers	Delinquent I&S	1,763.35	1,763.35	10,788.30
Check	02/17/2026	13280	City of Three Rivers	Delinquent I&S	347.82	347.82	11,136.12
Check	03/13/2026	13291	City of Three Rivers	Delinquent I&S	229.39	229.39	11,365.51
Check	03/16/2026	13302	City of Three Rivers	Delinquent I&S	1,681.14	1,681.14	13,046.65
Check	04/01/2026	13310	City of Three Rivers	Delinquent I&S	122.96	122.96	13,169.61

Tax Clearing Account
Transaction Detail By Account
September 1, 2025 through July 21, 2026

Type	Date	Num	Name	Memo	Original Amount	Paid Amount	Balance
Check	04/30/2026	13320	City of Three Rivers	Delinquent I&S	864.38	864.38	14,033.99
Check	05/29/2026	13331	City of Three Rivers	Delinquent I&S	1,747.08	1,747.08	15,781.07
Check	07/01/2026	13341	City of Three Rivers	Delinquent I&S	1,096.90	1,096.90	16,877.97
Total 6080-4 · Delinq Tax Roll-I&S						16,877.97	16,877.97
Total 6080 · City of Three Rivers						2,518,494.25	2,518,494.25
TOTAL						**2,518,494.25**	**2,518,494.25**

2025 Live Oak County Appraisal District YEAR TO DATE TOTALS FOR CITY OF THREE RIVERS

From 10/01/2025 To 07/20/2026

Run Date/Time: 07/20/2026 8:53:24 am

	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
Beginning Balance:	2,524,581.51	0.00	2,524,581.51		121,739.83		2,646,321.34
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	-2,839.37	0.00	-2,839.37		-2,347.13		-5,186.50
Supplements:	1,722.52	0.00	1,722.52		178.58		1,901.10
Total Adjustments:	-1,116.85	0.00	-1,116.85		-2,168.55		-3,285.40
Adjusted Balance:	2,523,464.66	0.00	2,523,464.66		119,571.28		2,643,035.94
Total Tax Collected:	2,456,793.71	0.00	2,456,793.71	97.36%	31,945.67	0.27%	2,488,739.38
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	66,670.95	0.00	66,670.95		87,625.61		154,296.56
Tax:	2,456,793.71	0.00	2,456,793.71	97.36%	31,945.67	0.27%	2,488,739.38
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	6,803.92	0.00	6,803.92		10,443.50		17,247.42
Overshort:	0.00	0.00	0.00		0.00		0.00
Net Collected :	2,463,597.63	0.00	2,463,597.63		42,389.17		2,505,986.80
Attorney:	1,824.05	0.00	1,824.05		8,473.34		10,297.39
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	2,465,421.68	0.00	2,465,421.68		50,862.51		2,516,284.19

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	$43,868.49	-$98.64	$0.00	$43,769.85	$21,595.37	49.34%	$0.00	$22,174.48
2023	$21,291.50	-$93.25	$0.00	$21,198.25	$6,044.04	28.51%	$0.00	$15,154.21
2022	$13,025.42	-$258.05	$178.58	$12,945.95	$2,231.73	17.24%	$0.00	$10,714.22
2021	$10,193.35	-$89.98	$0.00	$10,103.37	$832.43	8.24%	$0.00	$9,270.94
2020	$6,754.91	$0.00	$0.00	$6,754.91	$318.30	4.71%	$0.00	$6,436.61
2019	$6,736.64	$0.00	$0.00	$6,736.64	$178.78	2.65%	$0.00	$6,557.86
2018	$4,731.54	$0.00	$0.00	$4,731.54	$340.47	7.20%	$0.00	$4,391.07
2017	$2,991.43	$0.00	$0.00	$2,991.43	$110.54	3.70%	$0.00	$2,880.89
2016	$2,521.99	$0.00	$0.00	$2,521.99	$88.70	3.52%	$0.00	$2,433.29
2015	$2,062.10	-$207.23	$0.00	$1,854.87	$84.57	4.56%	$0.00	$1,770.30
2014	$1,440.06	-$261.07	$0.00	$1,178.99	$58.94	5.00%	$0.00	$1,120.05
2013	$1,602.22	-$305.50	$0.00	$1,296.72	$61.80	4.77%	$0.00	$1,234.92
2012	$1,399.84	-$152.82	$0.00	$1,247.02	$0.00	0.00%	$0.00	$1,247.02
2011	$420.18	$0.00	$0.00	$420.18	$0.00	0.00%	$0.00	$420.18
2010	$434.09	$0.00	$0.00	$434.09	$0.00	0.00%	$0.00	$434.09
2009	$329.95	$0.00	$0.00	$329.95	$0.00	0.00%	$0.00	$329.95
2008	$285.23	$0.00	$0.00	$285.23	$0.00	0.00%	$0.00	$285.23
2007	$375.29	$0.00	$0.00	$375.29	$0.00	0.00%	$0.00	$375.29
2006	$336.91	$0.00	$0.00	$336.91	$0.00	0.00%	$0.00	$336.91
2005	$432.49	-$407.07	$0.00	$25.42	$0.00	0.00%	$0.00	$25.42
2004	$260.08	-$247.72	$0.00	$12.36	$0.00	0.00%	$0.00	$12.36
2003	$72.68	-$63.70	$0.00	$8.98	$0.00	0.00%	$0.00	$8.98
2002	$107.06	-$95.72	$0.00	$11.34	$0.00	0.00%	$0.00	$11.34
2001	$5.86	-$5.86	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2000	$5.86	-$5.86	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1999	$0.77	-$0.77	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1997	$5.86	-$5.86	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1996	$5.86	-$5.86	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
REVIOUS YEARS	$42.17	-$42.17	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00

2025 Live Oak County Appraisal District
Collection M&O Report Summary for **TT - CITY OF THREE RIVERS**
From 10/01/2025 To 07/21/2026

M&O/I&S Breakdown

Jur - TT	Current	Delinquent	Total
Base Tax:	$2,457,246.19	$31,945.67	$2,489,191.86
Discount:	$0.00	$0.00	$0.00
Penalty:	$6,810.01	$10,443.50	$17,253.51
Overshort:	$0.00	$0.00	$0.00
Total Taxes:	$2,464,056.20	$42,389.17	$2,506,445.37
M&O Base Tax:	$1,653,134.49	$21,068.38	$1,674,202.87
M&O Discount:	$0.00	$0.00	$0.00
M&O Penalty:	$4,581.50	$6,843.03	$11,424.53
M&O Overshort:	$0.00	$0.00	$0.00
M&O Total Taxes:	$1,657,715.99	$27,911.41	$1,685,627.40
I&S Base Tax:	$804,111.70	$10,877.29	$814,988.99
I&S Discount:	$0.00	$0.00	$0.00
I&S Penalty:	$2,228.51	$3,600.47	$5,828.98
I&S Overshort:	$0.00	$0.00	$0.00
I&S Total Taxes:	$806,340.21	$14,477.76	$820,817.97

Payout Breakdown

Total		Refunds		NSF	
		M&OTax:	$(1,338.18)	M&OTax:	$(350.69)
Jurisdiction Total:	$2,506,445.37	M&O Penalty/Int:	$96.28	M&O Penalty/Int:	$(84.17)
Less Collection Fee:	0.00	M&O Overshort:	$0.00	M&O Overshort:	$0.00
Less M&O Over/Short:	$0.00	I&S Tax:	$(648.37)	I&S Tax:	$(172.29)
Less I&S Over/Short:	$0.00	I&S Penalty/Int:	$60.69	I&S Penalty/Int:	$(41.35)
Due to Jurisdiction:	$2,506,445.37	I&S Overshort:	$0.00	I&S Overshort:	$0.00
Due to Attorney:	$10,301.37	Tax & P/I & OS	$(1,829.58)	Tax & P/I & OS	$(648.50)
Due to Abstract:	$0.00	Attorney:	$91.89	Attorney:	$(129.70)
Due to Court Cost:	$0.00	Abstract:	$0.00	Abstract:	$0.00
Due to NSF:	$0.00	Court Cost:	$0.00	Court Cost:	$0.00
Due to PPP:	$0.00	Other:	$0.00	Other:	$0.00
		PPP:	$0.00	PPP:	$0.00

Fees Breakdown

Attorney Fees:	$10,301.37
Court Cost:	$0.00
Abstract Fees:	$0.00
NSF Fees:	$0.00
Over/Short:	$0.00
Personal Penalty:	$0.00
Total:	$10,301.37

I, , Tax Assessor-Collector for Live Oak County Appraisal District, and also by contract or statute, do hereby affirm and certify the above amounts to be true and correct to the best of my knowledge as of the date of this report.

2025 Live Oak County Appraisal District
Collection M&O Report Summary for TT - CITY OF THREE RIVERS
From 10/01/2025 To 07/21/2026

Tax Year	Total Base Tax	Total Discount	M&O Tax	I&S Tax	Total Penalty	M&O Penalty	I&S Penalty	Total Taxes	Total Attorney	M&O Attorney	I&S Attorney	Total Other	Collection %	Grand Total
2025	**$2,457,246.19**	$0.00	$1,653,134.49	$804,111.70	**$6,810.01**	$4,581.50	$2,228.51	**$2,464,056.20**	$1,828.03	$1,229.82	$598.21		0.00	**$2,465,884.23**
***Refunds	$(1,912.37)	$0.00	$(1,286.56)	$(625.81)	$0.00	$0.00	$0.00	$(1,912.37)	$0.00	$0.00	$0.00	$0.00		$(1,912.37)
***Overshort			$0.00	$0.00								$0.00		$0.00
2024	**$21,595.37**	$0.00	$14,480.90	$7,114.47	**$5,092.69**	$3,414.93	$1,677.76	**$26,688.06**	$5,309.83	$3,560.54	$1,749.29		0.00	**$31,997.89**
***Refunds	$(98.64)	$0.00	$(66.14)	$(32.50)	$0.00	$0.00	$0.00	$(98.64)	$0.00	$0.00	$0.00	$0.00		$(98.64)
***Overshort			$0.00	$0.00								$0.00		$0.00
2023	**$6,044.04**	$0.00	$3,897.56	$2,146.48	**$2,341.98**	$1,510.25	$831.73	**$8,386.02**	$1,694.46	$1,092.69	$601.77		0.00	**$10,080.48**
***Refunds	$(9.33)	$0.00	$(6.02)	$(3.31)	$32.73	$21.11	$11.62	$23.40	$23.33	$15.04	$8.29	$0.00		$46.73
***Overshort			$0.00	$0.00								$0.00		$0.00
2022	**$2,231.73**	$0.00	$1,419.37	$812.36	**$1,146.07**	$728.90	$417.17	**$3,377.80**	$694.51	$441.71	$252.80		0.00	**$4,072.31**
***Refunds	$17.33	$0.00	$11.02	$6.31	$57.18	$36.37	$20.81	$74.51	$33.86	$21.53	$12.33	$0.00		$108.37
***Overshort			$0.00	$0.00								$0.00		$0.00
2021	**$832.43**	$0.00	$481.66	$350.77	**$583.83**	$337.82	$246.01	**$1,416.26**	$299.20	$173.12	$126.08		0.00	**$1,715.46**
***Refunds	$16.46	$0.00	$9.52	$6.94	$67.06	$38.80	$28.26	$83.52	$34.70	$20.08	$14.62	$0.00		$118.22
***Overshort			$0.00	$0.00								$0.00		$0.00
2020	**$318.30**	$0.00	$196.53	$121.77	**$246.62**	$152.27	$94.35	**$564.92**	$111.06	$68.57	$42.49		0.00	**$675.98**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2019	**$178.78**	$0.00	$95.32	$83.46	**$162.86**	$86.83	$76.03	**$341.64**	$66.82	$35.63	$31.19		0.00	**$408.46**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2018	**$340.47**	$0.00	$170.99	$169.48	**$330.48**	$165.97	$164.51	**$670.95**	$134.19	$67.39	$66.80		0.00	**$805.14**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2017	**$110.54**	$0.00	$66.98	$43.56	**$124.91**	$75.68	$49.23	**$235.45**	$47.09	$28.53	$18.56		0.00	**$282.54**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2016	**$88.70**	$0.00	$53.76	$34.94	**$110.88**	$67.20	$43.68	**$199.58**	$39.92	$24.19	$15.73		0.00	**$239.50**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2015	**$84.57**	$0.00	$84.57	$0.00	**$115.86**	$115.86	$0.00	**$200.43**	$30.06	$30.06	$0.00		0.00	**$230.49**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2014	**$58.94**	$0.00	$58.94	$0.00	**$87.82**	$87.82	$0.00	**$146.76**	$22.01	$22.01	$0.00		0.00	**$168.77**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2013	**$61.80**	$0.00	$61.80	$0.00	**$99.50**	$99.50	$0.00	**$161.30**	$24.19	$24.19	$0.00		0.00	**$185.49**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00