

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Cherokee County

(903) 683-5478

Taxing Unit Name

Phone (area code and number)

135 S Main, Rusk, TX 75785

<https://www.co.cherokee.tx.us/ips/cr>

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:

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	\$ 5,391,710,043
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	\$ 1,129,525,354
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,262,184,689
4.	Prior year total adopted tax rate.	\$ 0.3500 /\$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:	\$ 10,408,150
	B. Prior year values resulting from final court decisions:	- \$ 8,544,160
	C. Prior year value loss. Subtract B from A. ⁴	\$ 1,863,990

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: \$ 25,039,670 B. Prior year disputed value: - \$ 22,000,000 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 3,039,670
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 4,903,660
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,267,088,349
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: \$ 1,923,718 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 62,513,693 C. Value loss. Add A and B. ⁷	\$ 64,437,411
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: \$ 317,534 B. Current year productivity or special appraised value: - \$ 18,200 C. Value loss. Subtract B from A. ⁸	\$ 299,334
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 64,736,745
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.	\$ 4,202,351,604
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,708,230
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
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 14,708,230

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: \$ 5,428,575,286 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. \$ 5,428,575,286	
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 \$ 55,485,901 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. \$ 55,485,901	
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	\$ 1,186,820,079
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	\$ 4,297,241,108
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	\$ 137,784,558

¹² Tex. Tax Code §526.012(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 §526.012(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.	\$ 137,784,558
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 4,159,456,550
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.3536 /\$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	\$ 0.4950 /\$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.	\$ 0.3500 /\$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> .	\$ 4,267,088,349
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 14,934,809
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0 E. Add Line 31 to 32D.	\$ 14,934,809
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,159,456,550
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3590 /\$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. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$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. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$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. \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$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. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$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</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</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.0000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.3590</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</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.3590</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>0.3715</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>0.3877</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. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ _____ /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

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 \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 0.00 % B. Enter the prior year actual collection rate. 0.00 % C. Enter the 2024 actual collection rate. 0.00 % D. Enter the 2023 actual collection rate. 0.00 % 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	0.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,297,241,108
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.0000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.3715 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ _____ /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.3715 /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §526.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

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

SECTION 4: Adjustment for Pollution Control

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

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

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

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

SECTION 5: Unused Increment Rate

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

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

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

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

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

⁴⁷ Tex. Tax Code §26.013(b)

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

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

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

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

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

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$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.	\$ _____ / \$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ _____ / \$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ _____ / \$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____ / \$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4967 /\$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: 28**Voter-approval tax rate.** \$ 0.3715 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50**De minimis rate.** \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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** ➡P. Jan Lowry

Printed Name of Taxing Unit Representative

**sign
here** ➡P. Jan Lowry

Taxing Unit Representative

07/24/2026

Date

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

Cherokee County

Question 1

Prior Year Taxable Value		5,414,001,383
25.25d	(+)	2,748,330
Open Chapter 42 as of 7/26	(-)	(25,039,670)
Question 1 Amount		5,391,710,043

25.25d

Property ID	Year	Entity	Owner	Certified Taxable Value	Supplemented Taxable Value	
985844232	2025	37 BOIS D'ARC INTL		911,390	65,550	
147826	2025	37 SUMMER FIELD FARMS LLC		2,002,490	100,000	
				2,913,880	165,550	2,748,330

Chapter 42 Open Lawsuit

Cause#	Property ID	Entity	Owner	Certified Taxable Value	Opinion of Value	
2025080279	985950385	37 BEALLS INC		25,039,670	22,000,000	3,039,670
				Question 6A	Question 6B	Question 6C

Question 5

Lawsuit or Arbitration	Property	Entity	Owner	Certified Taxable Value	Arbitration Taxable Value	
RBAE-024197	118862	37	BINROCK LTD	1,428,790	1,256,260	
RBAE-024269	834172880	37	AUTO ZONE #1309	566,320	500,000	
RBAE-024437	946869000	37	TRACTOR SUPPLY CO OF TEXAS LP	1,155,140	1,051,180	
RBAE-024438	141733	37	TRACTOR SUPPLY CO OF TEXAS LP	1,325,240	1,231,370	
RBAE-026967	151751	37	DOLLAR TREE STORES INC	320,350	291,520	
RBAE-026968	985825595	37	FAMILY DOLLAR #4568	368,130	335,000	
RBAE-026970	846595100	37	FAMILY DOLLAR STORES OF TEXAS LLC	261,890	238,320	
RBAE-026972	120523	37	FAMILY DOLLAR	258,450	235,190	
RBAE-026975	141427	37	HARBOR FREIGHT TOOLS USA INC	535,910	487,680	
RBAE-026977	144967	37	STARBUCKS CORPORATION	266,590	242,600	
RBAE-027941	106349000	37	CSSL 2 (TX) LLC	2,711,610	1,600,000	
RBAE-028316	142049	37	CHICK-FIL-A INC	419,250	370,000	
RBAE-049336	985835760	37	INTERURBAN CENTER LLC	790,480	705,040	
				10,408,150	8,544,160	\$ 1,863,990
				Question 5A	Question 5B	Question 5C

Property Count: 96,049

37 - CHEROKEE COUNTY

Grand Totals

7/17/2026

7:44:25PM

Land		Value			
Homesite:		388,311,153			
Non Homesite:		822,103,898			
Ag Market:		1,168,726,998			
Timber Market:		1,414,499,057	Total Land	(+)	3,793,641,106
Improvement		Value			
Homesite:		2,652,600,196			
Non Homesite:		1,687,348,561	Total Improvements	(+)	4,339,948,757
Non Real		Count	Value		
Personal Property:	2,569		719,697,170		
Mineral Property:	45,745		94,578,869		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					814,276,039
					8,947,865,902
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,581,625,372	1,600,683			
Ag Use:	16,283,990	3,993	Productivity Loss	(-)	2,517,895,109
Timber Use:	47,446,273	48,960	Appraised Value	=	6,429,970,793
Productivity Loss:	2,517,895,109	1,547,730			
			Homestead Cap	(-)	302,821,993
			23.231 Cap	(-)	120,633,804
			Assessed Value	=	6,006,514,996
			Total Exemptions Amount (Breakdown on Next Page)	(-)	592,513,613
			Net Taxable	=	5,414,001,383

[Question 1 +](#)

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	51,939,956	45,154,884	116,073.27	118,602.60	415		
DPS	414,722	390,722	819.39	819.39	2		
OV65	1,196,774,373	1,083,979,748	2,560,929.34	2,614,101.17	6,045		
Total	1,249,129,051	1,129,525,354	2,677,822.00	2,733,523.16	6,462	Freeze Taxable	(-)
Tax Rate	0.3500000						
						Freeze Adjusted Taxable	=
							4,284,476,029

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 17,673,488.10 = 4,284,476,029 * (0.3500000 / 100) + 2,677,822.00

Certified Estimate of Market Value: 8,947,785,622
 Certified Estimate of Taxable Value: 5,413,921,103

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

Jan Lowry

From: Shonda Potter <tax.shondap@cocherokee.org>
Sent: Tuesday, September 9, 2025 12:00 PM
To: Jan Lowry
Subject: RE: Cherokee County FY 2026 Budget Cover Sheet (as prescribed by law).pdf

Yes that is correct
Shonda

From: Jan Lowry <Jan@cherokeecad.net>
Sent: Tuesday, September 9, 2025 11:59 AM
To: Shonda Potter <tax.shondap@cocherokee.org>
Subject: FW: Cherokee County FY 2026 Budget Cover Sheet (as prescribed by law).pdf

Shonda,

Just confirming the following rates.

County	\$0.35	Question 4
Lateral Road	\$0.14	
Total Rate	\$0.49	

Thanks,

Jan Lowry

Cherokee Central Appraisal District
P. Jan Lowry, R.P.A, R.T.A
Chief Appraiser
PO Box 494, 107 East Sixth Street
Rusk, TX 75785
903-683-2296, 903-683-6271 Fax
<http://www.cherokeecad.com>
jan@cherokeecad.net

"This e-mail, and any attachments, may contain confidential or private material for the sole use of the intended recipient(s). If you are not the intended recipient, please contact the sender by reply mail and delete all copies of this message and any attachments"

From: Jan Lowry
Sent: Tuesday, September 9, 2025 11:55 AM
To: Shonda Potter <tax.shondap@cocherokee.org>
Subject: RE: Cherokee County FY 2026 Budget Cover Sheet (as prescribed by law).pdf

Cherokee County, Texas

Fiscal Year 2025-2026 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$1,128,891**, which is a **5.65%** increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$608,719.00**.

The members of the Commissioners' Court voted on the budget as follows:

<u>Name</u>	<u>Position</u>	<u>Yes / No</u>
Chris Davis	County Judge	<u>Yes</u> / No
Kelly Traylor	Precinct 1 Commissioner	<u>Yes</u> / No
Steven Norton	Precinct 2 Commissioner	<u>Yes</u> / No
Patrick Reagan	Precinct 3 Commissioner	<u>Yes</u> / No
Billy McCutcheon	Precinct 4 Commissioner	<u>Yes</u> / No

Total debt obligation for Cherokee County secured by Property Taxes: \$0

Property Tax Rate Comparison

	<u>2025-2026</u>	<u>2024-2025</u>
Property Tax Rate	\$0.490000/\$100	\$0.490000/\$100
No-New-Revenue Tax Rate	\$0.473699/\$100	\$0.474580/\$100
No-New Revenue Maintenance & Operations Tax Rate	\$0.475341/\$100	\$0.485360/\$100
Voter-Approval Tax Rate	\$0.515534/\$100	\$0.517000/\$100
Debt Rate	\$0.000000/\$100	\$0.000000/\$100

Adopted by the Commissioner's Court on Tuesday, August 26, 2025

2026 CERTIFIED TOTALS

Property Count: 86,120

37 - CHEROKEE COUNTY

Effective Rate Assumption

7/17/2026

1:00:28PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

\$161,677,100

\$137,784,558 [Question 24](#)**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2025 Market Value	\$243,300
EX-XU	11.23 Miscellaneous Exemptions	1	2025 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	31	2025 Market Value	\$1,566,065
EX366	HOUSE BILL 366	1,898	2025 Market Value	\$114,353
ABSOLUTE EXEMPTIONS VALUE LOSS			Question 10A	\$1,923,718

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,755	\$54,077,480
145F	11.145 (f) Single Situs, Related Business Entity	2	\$125,000
DP	DISABILITY	13	\$124,556
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	2	\$19,500
DV3	Disabled Veterans 50% - 69%	8	\$72,000
DV4	Disabled Veterans 70% - 100%	67	\$419,473
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$21,090
DVHS	Disabled Veteran Homestead	22	\$4,980,403
DVHSS	Disabled Veteran Homestead Surviving Spouse	4	\$594,845
OV65	OVER 65	179	\$1,616,200
OV65S	OVER 65 Surviving Spouse	10	\$60,466
QVSS	11.136 Qualifying Veteran Surviving Spouse	1	\$397,680
PARTIAL EXEMPTIONS VALUE LOSS		2,066	Question 10B \$62,513,693
NEW EXEMPTIONS VALUE LOSS			\$64,437,411

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			Question 10C

TOTAL EXEMPTIONS VALUE LOSS

\$64,437,411

New Ag / Timber Exemptions

2025 Market Value	\$317,534	Question 11A	Count: 1
2026 Ag/Timber Use	\$18,200	Question 11B	
NEW AG / TIMBER VALUE LOSS	\$299,334	Question 11C	

New Annexations [Question 23](#)**New Deannexations** [Question 9](#)**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,801	\$223,233	\$14,267	\$208,966

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,258	\$212,822	\$14,369	\$198,453

Property Count: 85,900

37 - CHEROKEE COUNTY
ARB Approved Totals

7/17/2026

12:59:54PM

Land		Value			
Homesite:		365,828,653			
Non Homesite:		806,535,691			
Ag Market:		1,166,166,766			
Timber Market:		1,433,824,944	Total Land	(+)	3,772,356,054
Improvement		Value			
Homesite:		2,543,779,969			
Non Homesite:		2,023,265,173	Total Improvements	(+)	4,567,045,142
Non Real		Count	Value		
Personal Property:	2,547		719,218,440		
Mineral Property:	35,599		59,421,461		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					778,639,901
					9,118,041,097
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,597,513,646	2,478,064			
Ag Use:	17,070,496	4,080	Productivity Loss	(-)	2,529,850,030
Timber Use:	50,593,120	58,074	Appraised Value	=	6,588,191,067
Productivity Loss:	2,529,850,030	2,415,910			
			Homestead Cap	(-)	187,403,573
			23.231 Cap	(-)	161,489,795
			Assessed Value	=	6,239,297,699
			Total Exemptions Amount	(-)	810,722,413
			(Breakdown on Next Page)		
			Net Taxable	=	5,428,575,286

Question 18A

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	53,806,805	46,535,293	117,779.56	123,080.96	426		
DPS	424,994	400,994	819.39	819.39	2		
OV65	1,255,834,381	1,139,883,792	2,685,677.60	2,760,970.01	6,160		
Total	1,310,066,180	1,186,820,079	2,804,276.55	2,884,870.36	6,588	Freeze Taxable	(-)
Tax Rate	0.3500000	Question 20					1,186,820,079
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	68,250	56,250	40,791	15,459	1		
OV65	2,133,455	2,007,455	1,264,595	742,860	13		
Total	2,201,705	2,063,705	1,305,386	758,319	14	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							4,240,996,888

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 17,647,765.66 = 4,240,996,888 * (0.3500000 / 100) + 2,804,276.55

Certified Estimate of Market Value: 9,118,041,097
 Certified Estimate of Taxable Value: 5,428,575,286

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

2026 CERTIFIED TOTALS**37 - CHEROKEE COUNTY****Median Homestead Value****Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,801	\$170,930	\$0	\$170,930

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,258	\$157,455	\$0	\$157,455

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used	
220	\$71,104,392	\$55,485,901	Question 19A

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Lateral Road

(903) 683-5478

Taxing Unit Name

Phone (area code and number)

135 S Main, Rusk, TX 75785

<https://www.co.cherokee.tx.us/ips/cr>

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:

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	\$ 5,374,278,696
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	\$ 1,128,768,287
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,245,510,409
4.	Prior year total adopted tax rate.	\$ 0.1400 /\$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:..... \$ 10,408,150 B. Prior year values resulting from final court decisions:..... - \$ 8,544,160 C. Prior year value loss. Subtract B from A. ⁴	\$ 1,863,990

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: \$ 25,039,670 B. Prior year disputed value: - \$ 22,000,000 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 3,039,670
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 4,903,660
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,250,414,069
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: \$ 1,923,718 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 62,956,883 C. Value loss. Add A and B. ⁷	\$ 64,880,601
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: \$ 317,534 B. Current year productivity or special appraised value: - \$ 18,200 C. Value loss. Subtract B from A. ⁸	\$ 299,334
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 65,179,935
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.	\$ 4,185,234,134
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,859,327
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
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 5,859,327

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: \$ 5,411,442,030 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. \$ 5,411,442,030	
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 \$ 55,453,308 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. \$ 55,453,308	
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	\$ 1,186,798,628
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	\$ 4,280,096,710
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	\$ 137,756,857

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.	\$ 137,756,857
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 4,142,339,853
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.1414 /\$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	\$ 0.4950 /\$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.	\$ 0.1400 /\$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> .	\$ 4,250,414,069
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,950,579
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0 E. Add Line 31 to 32D.	\$ 5,950,579
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,142,339,853
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.1436 /\$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. \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$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. \$ 0.0000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$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. \$ 0.0000 /\$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$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. \$ 0.0000 /\$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$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</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</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.1436</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</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.1436</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>0.1486</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>0.1550</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. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ _____ /\$100

³² Tex. Tax Code §26.042³³ 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 \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ % B. Enter the prior year actual collection rate..... % C. Enter the 2024 actual collection rate. % D. Enter the 2023 actual collection rate. % 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 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,280,096,710
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ /\$100

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

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

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

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

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

SECTION 4: Adjustment for Pollution Control

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

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

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

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

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

⁴⁷ Tex. Tax Code §26.013(b)

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

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

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

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

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

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$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.	\$ _____/\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ _____/\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ _____/\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____/\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4950 /\$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: 28**Voter-approval tax rate.** \$ _____ /\$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: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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** ➡P. Jan Lowry

Printed Name of Taxing Unit Representative

**sign
here** ➡P. Jan Lowry

Taxing Unit Representative

07/24/2026

Date

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

Lateral Road

Question 1

Prior Year Taxable Value		5,396,570,036
25.25d	(+)	2,748,330
Open Chapter 42 as of 7/26	(-)	(25,039,670)
Line 1 Amount		5,374,278,696

25.25

Property ID	Year	Entity	Owner	Certified Taxable Value	Supplemented Taxable Value	
985844232	2025	37	BOIS D'ARC INTL	911,390	65,550	
147826	2025	37	SUMMER FIELD FARMS LLC	2,002,490	100,000	
				2,913,880	165,550	2,748,330

Chapter 42 Open Lawsuits

Cause#	Property ID	Entity	Owner	Certified Taxable Value	Opinion of Value	
2025080279	985950385	46	BEALLS INC	25,039,670	22,000,000	3,039,670
				Question 6A	Question 6B	Question 6C

Question 5

Lawsuit or Arbitration	Property	Entity	Owner	ARB Taxable Value	Arbitration Taxable Value	
RBAE-024197	118862	37	BINROCK LTD	1,428,790	1,256,260	
RBAE-024269	834172880	37	AUTO ZONE #1309	566,320	500,000	
RBAE-024437	946869000	37	TRACTOR SUPPLY CO OF TEXAS LP	1,155,140	1,051,180	
RBAE-024438	141733	37	TRACTOR SUPPLY CO OF TEXAS LP	1,325,240	1,231,370	
RBAE-026967	151751	37	DOLLAR TREE STORES INC	320,350	291,520	
RBAE-026968	985825595	37	FAMILY DOLLAR #4568	368,130	335,000	
RBAE-026970	846595100	37	FAMILY DOLLAR STORES OF TEXAS LLC	261,890	238,320	
RBAE-026972	120523	37	FAMILY DOLLAR	258,450	235,190	
RBAE-026975	141427	37	HARBOR FREIGHT TOOLS USA INC	535,910	487,680	
RBAE-026977	144967	37	STARBUCKS CORPORATION	266,590	242,600	
RBAE-027941	106349000	37	CSSL 2 (TX) LLC	2,711,610	1,600,000	
RBAE-028316	142049	37	CHICK-FIL-A INC	419,250	370,000	
RBAE-049336	985835760	37	INTERURBAN CENTER LLC	790,480	705,040	
				10,408,150	8,544,160	1,863,990
				Question 5A	Question 5B	Question 5C

Property Count: 96,048

LR - LATERAL ROAD
Grand Totals

7/17/2026

7:44:25PM

Land		Value			
Homesite:		388,311,153			
Non Homesite:		822,103,898			
Ag Market:		1,168,726,998			
Timber Market:		1,414,499,057	Total Land	(+)	3,793,641,106
Improvement		Value			
Homesite:		2,652,600,196			
Non Homesite:		1,687,254,041	Total Improvements	(+)	4,339,854,237
Non Real		Count	Value		
Personal Property:	2,569		719,697,170		
Mineral Property:	45,745		94,578,869		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					814,276,039
					8,947,771,382
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,581,625,372		1,600,683		
Ag Use:	16,283,990		3,993	Productivity Loss	(-)
Timber Use:	47,446,273		48,960	Appraised Value	=
Productivity Loss:	2,517,895,109		1,547,730		2,517,895,109
					6,429,876,273
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					302,821,993
					120,633,804
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	=
					609,850,440
				Net Taxable	=
					5,396,570,036

Question 1+

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	51,939,956	45,142,719	46,437.02	47,439.70	415		
DPS	414,722	390,722	325.65	325.65	2		
OV65	1,196,071,693	1,083,234,846	1,018,418.33	1,039,463.90	6,042		
Total	1,248,426,371	1,128,768,287	1,065,181.00	1,087,229.25	6,459	Freeze Taxable	(-)
Tax Rate	0.1400000	Question 2					1,128,768,287
						Freeze Adjusted Taxable	=
							4,267,801,749

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 7,040,103.45 = 4,267,801,749 * (0.1400000 / 100) + 1,065,181.00

Certified Estimate of Market Value: 8,947,691,102
 Certified Estimate of Taxable Value: 5,396,489,756

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

Jan Lowry

From: Shonda Potter <tax.shondap@cocherokee.org>
Sent: Tuesday, September 9, 2025 12:00 PM
To: Jan Lowry
Subject: RE: Cherokee County FY 2026 Budget Cover Sheet (as prescribed by law).pdf

Yes that is correct
Shonda

From: Jan Lowry <Jan@cherokeecad.net>
Sent: Tuesday, September 9, 2025 11:59 AM
To: Shonda Potter <tax.shondap@cocherokee.org>
Subject: FW: Cherokee County FY 2026 Budget Cover Sheet (as prescribed by law).pdf

Shonda,

Just confirming the following rates.

County	\$0.35	
Lateral Road	\$0.14	Question 4
Total Rate	\$0.49	

Thanks,

Jan Lowry

Cherokee Central Appraisal District
P. Jan Lowry, R.P.A, R.T.A
Chief Appraiser
PO Box 494, 107 East Sixth Street
Rusk, TX 75785
903-683-2296, 903-683-6271 Fax
<http://www.cherokeecad.com>
jan@cherokeecad.net

"This e-mail, and any attachments, may contain confidential or private material for the sole use of the intended recipient(s). If you are not the intended recipient, please contact the sender by reply mail and delete all copies of this message and any attachments"

From: Jan Lowry
Sent: Tuesday, September 9, 2025 11:55 AM
To: Shonda Potter <tax.shondap@cocherokee.org>
Subject: RE: Cherokee County FY 2026 Budget Cover Sheet (as prescribed by law).pdf

Cherokee County, Texas

Fiscal Year 2025-2026 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$1,128,891**, which is a **5.65%** increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$608,719.00**.

The members of the Commissioners' Court voted on the budget as follows:

<u>Name</u>	<u>Position</u>	<u>Yes / No</u>
Chris Davis	County Judge	<u>Yes</u> / No
Kelly Traylor	Precinct 1 Commissioner	<u>Yes</u> / No
Steven Norton	Precinct 2 Commissioner	<u>Yes</u> / No
Patrick Reagan	Precinct 3 Commissioner	<u>Yes</u> / No
Billy McCutcheon	Precinct 4 Commissioner	<u>Yes</u> / No

Total debt obligation for Cherokee County secured by Property Taxes: \$0

Property Tax Rate Comparison

	<u>2025-2026</u>	<u>2024-2025</u>
Property Tax Rate	\$0.490000/\$100	\$0.490000/\$100
No-New-Revenue Tax Rate	\$0.473699/\$100	\$0.474580/\$100
No-New Revenue Maintenance & Operations Tax Rate	\$0.475341/\$100	\$0.485360/\$100
Voter-Approval Tax Rate	\$0.515534/\$100	\$0.517000/\$100
Debt Rate	\$0.000000/\$100	\$0.000000/\$100

Adopted by the Commissioner's Court on Tuesday, August 26, 2025

2026 CERTIFIED TOTALS

Property Count: 86,120

LR - LATERAL ROAD
Effective Rate Assumption

7/17/2026

1:00:28PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

\$161,677,100

\$137,756,857 [Question 24](#)**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	1	2025 Market Value	\$243,300
EX-XU	11.23 Miscellaneous Exemptions	1	2025 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	31	2025 Market Value	\$1,566,065
EX366	HOUSE BILL 366	1,898	2025 Market Value	\$114,353
ABSOLUTE EXEMPTIONS VALUE LOSS			Question 10A	\$1,923,718

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,755	\$54,077,480
145F	11.145 (f) Single Situs, Related Business Entity	2	\$125,000
DP	DISABILITY	13	\$129,916
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	2	\$19,500
DV3	Disabled Veterans 50% - 69%	8	\$66,640
DV4	Disabled Veterans 70% - 100%	67	\$419,473
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$21,090
DVHS	Disabled Veteran Homestead	22	\$4,972,641
DVHSS	Disabled Veteran Homestead Surviving Spouse	4	\$546,845
HS	HOMESTEAD	327	\$448,704
OV65	OVER 65	179	\$1,657,448
OV65S	OVER 65 Surviving Spouse	10	\$72,466
QVSS	11.136 Qualifying Veteran Surviving Spouse	1	\$394,680
PARTIAL EXEMPTIONS VALUE LOSS		2,393	Question 10B \$62,956,883
NEW EXEMPTIONS VALUE LOSS			\$64,880,601

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

[Question 10C](#)

TOTAL EXEMPTIONS VALUE LOSS

\$64,880,601

New Ag / Timber Exemptions

2025 Market Value	\$317,534	Question 11A	Count: 1
2026 Ag/Timber Use	\$18,200	Question 11B	
NEW AG / TIMBER VALUE LOSS	\$299,334	Question 11C	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
12,801	\$223,233	\$15,582	\$207,651

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,258	\$212,822	\$15,719	\$197,103

2026 CERTIFIED TOTALS

Property Count: 85,900

LR - LATERAL ROAD
ARB Approved Totals

7/17/2026

12:59:54PM

Land		Value			
Homesite:		365,828,653			
Non Homesite:		806,535,691			
Ag Market:		1,166,166,766			
Timber Market:		1,433,824,944	Total Land	(+)	3,772,356,054
Improvement		Value			
Homesite:		2,543,779,969			
Non Homesite:		2,023,265,173	Total Improvements	(+)	4,567,045,142
Non Real		Count	Value		
Personal Property:	2,547		719,218,440		
Mineral Property:	35,599		59,421,461		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					778,639,901
					9,118,041,097
Ag	Non Exempt		Exempt		
Total Productivity Market:	2,597,513,646		2,478,064		
Ag Use:	17,070,496		4,080	Productivity Loss	(-)
Timber Use:	50,593,120		58,074	Appraised Value	=
Productivity Loss:	2,529,850,030		2,415,910		6,588,191,067
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					6,239,297,699
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					827,855,669
				Net Taxable	=
					5,411,442,030

[Question 18A](#)

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	53,806,805	46,535,293	47,079.11	49,208.17	426		
DPS	424,994	400,994	325.65	325.65	2		
OV65	1,255,834,381	1,139,862,341	1,070,306.73	1,100,502.45	6,160		
Total	1,310,066,180	1,186,798,628	1,117,711.49	1,150,036.27	6,588	Freeze Taxable	(-)
Tax Rate	0.1400000	Question 20					1,186,798,628
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	68,250	56,250	41,347	14,903	1		
OV65	1,973,645	1,859,645	1,294,451	565,194	12		
Total	2,041,895	1,915,895	1,335,798	580,097	13	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							4,224,063,305

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 7,031,400.12 = 4,224,063,305 * (0.1400000 / 100) + 1,117,711.49

Certified Estimate of Market Value: 9,118,041,097
 Certified Estimate of Taxable Value: 5,411,442,030

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

2026 CERTIFIED TOTALS

LR - LATERAL ROAD

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,801	\$170,930	\$3,000	\$167,930

[Taxpayer Impact Statement](#)**Category A Only**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,258	\$157,455	\$3,000	\$154,455

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
220	\$71,104,392	\$55,453,308

[Question 19A](#)**Uncontested Value**

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

Refund Report

Cherokee County Office

Run Date: 7/7/2026 4:49PM
Distribution Summary Report

Deposit Date from 10/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
COUN - CHEROKEE COUNTY				
Current				
Levy	16,659,892.50	0.00	0.00	16,659,892.50
Ag Levy	1,543.51	0.00	0.00	1,543.51
Interest	32,920.88	0.00	0.00	32,920.88
Discount	(329,942.27)	0.00	0.00	(329,942.27)
Penalty	101,771.61	0.00	0.00	101,771.61
25.25(d)	337.07	0.00	0.00	337.07
LateAg	2,575.04	0.00	0.00	2,575.04
Non-sufficient Funds	305.29	0.00	0.00	305.29
Certificate	1,340.00	0.00	0.00	1,340.00
Certified Mail	125.00	0.00	0.00	125.00
Order of Sale	1,045.00	0.00	0.00	1,045.00
Rendition Penalty	19,720.64	0.00	0.00	19,720.64
Rendition Penalty Admin Fee	(986.18)	0.00	0.00	(986.18)
Tax Certificate	40.00	0.00	0.00	40.00
Data File	160.00	0.00	0.00	160.00
Mobile Home Escrow	8,959.75	0.00	0.00	8,959.75
VIT Overage Payment	4,259.02	0.00	0.00	4,259.02
Recalc Refund	(42,495.26)	0.00	0.00	(42,495.26)
Recalc Refund P&I	922.91	0.00	0.00	922.91
Recalc Rendition Pen Admin Fee	6.67	0.00	0.00	6.67
Recalc Rendition Pen Refund	(133.48)	0.00	0.00	(133.48)
Current	16,462,367.70	0.00	0.00	16,462,367.70
Delinquent				
Levy	440,489.63	255.46	0.00	440,745.09
Ag Levy	6,572.46	0.00	0.00	6,572.46
Interest	105,470.75	501.45	0.00	105,972.20
Discount	(11.80)	0.00	0.00	(11.80)
Penalty	50,615.40	30.73	0.00	50,646.13
LateAg	91.19	0.00	0.00	91.19
Escrow Amount	(2,062.85)	0.00	0.00	(2,062.85)
Non-sufficient Funds	30.00	0.00	0.00	30.00

Distribution Summary Report

Deposit Date from 10/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
Certificate	60.00	0.00	0.00	60.00
Rendition Penalty	697.65	0.00	0.00	697.65
Rendition Penalty Admin Fee	(34.87)	0.00	0.00	(34.87)
Tax Certificate	20.00	0.00	0.00	20.00
Data File	40.00	0.00	0.00	40.00
Mobile Home Escrow	(18,997.68)	0.00	0.00	(18,997.68)
Recalc Refund	(26,315.81)	(1.99)	0.00	(26,317.80)
Recalc Refund P&I	(1,361.90)	(2.95)	0.00	(1,364.85)
Recalc Rendition Pen Admin Fee	0.33	0.00	0.00	0.33
Recalc Rendition Pen Refund	(6.63)	0.00	0.00	(6.63)
Delinquent	555,295.87	782.70	0.00	556,078.57
Distribution Total	17,017,663.57	782.70	0.00	17,018,446.27

Cherokee County Tax Office

Deposit Date from 10/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
IS - INTEREST & SINKING				
Current				
Levy	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Penalty	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Delinquent				
Levy	54.95	0.00	0.00	54.95
Interest	134.75	0.00	0.00	134.75
Penalty	6.56	0.00	0.00	6.56
	196.26	0.00	0.00	196.26
Distribution Total				
	196.26	0.00	0.00	196.26

Cherokee County Tax Office

Deposit Date from 10/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
Total All Tax Units	23,801,083.98	900.58	0.00	23,801,984.56
System Excluded Total:	(\$3,040.50)	System Cross-Check Total:		\$23,801,984.56

Cherokee County Office

Deposit Date from 10/1/2025 to 6/30/2026 and Tax Units = {multiple} and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
LTRD - LATERAL ROAD				
Current				
Levy	6,637,754.57	0.00	0.00	6,637,754.57
Ag Levy	617.40	0.00	0.00	617.40
Interest	13,076.90	0.00	0.00	13,076.90
Discount	(131,585.62)	0.00	0.00	(131,585.62)
Penalty	40,476.06	0.00	0.00	40,476.06
25.25(d)	133.99	0.00	0.00	133.99
LateAg	1,030.01	0.00	0.00	1,030.01
Rendition Penalty	7,888.27	0.00	0.00	7,888.27
Rendition Penalty Admin Fee	(394.68)	0.00	0.00	(394.68)
VIT Overage Payment	1,703.60	0.00	0.00	1,703.60
Recalc Refund	(17,425.03)	0.00	0.00	(17,425.03)
Recalc Refund P&I	373.32	0.00	0.00	373.32
Recalc Rendition Pen Admin Fee	2.67	0.00	0.00	2.67
Recalc Rendition Pen Refund	(53.39)	0.00	0.00	(53.39)
Current	6,553,598.07	0.00	0.00	6,553,598.07
Delinquent				
Levy	176,062.00	43.93	0.00	176,105.93
Ag Levy	2,628.98	0.00	0.00	2,628.98
Interest	42,086.96	73.65	0.00	42,160.61
Discount	(4.78)	0.00	0.00	(4.78)
Penalty	20,202.31	5.24	0.00	20,207.55
LateAg	37.12	0.00	0.00	37.12
Rendition Penalty	283.12	0.00	0.00	283.12
Rendition Penalty Admin Fee	(14.16)	0.00	0.00	(14.16)
Recalc Refund	(11,096.71)	(1.99)	0.00	(11,098.70)
Recalc Refund P&I	(556.17)	(2.95)	0.00	(559.12)
Recalc Rendition Pen Admin Fee	0.14	0.00	0.00	0.14
Recalc Rendition Pen Refund	(2.73)	0.00	0.00	(2.73)
Delinquent	229,626.08	117.88	0.00	229,743.96
Distribution Total	6,783,224.15	117.88	0.00	6,783,342.03

Allocation Historical Summary

Results

County of Cherokee
Authority Code: 4037007

Select a year ▾

2025

January	274,933.31
February	345,032.73
March	248,162.86
April	231,381.22
May	299,157.25
June	271,043.46
July	259,983.94
August	281,574.60
September	279,111.26
October	251,902.49
November	280,535.39
December	260,991.98
TOTAL	3,283,810.49

Allocation Historical Summary

Results

County of Cherokee
Authority Code: 4037007

Select a year ▼

2026

January	247,993.47	
February	343,219.64	
March	237,981.96	
April	243,334.22	
May	304,350.06	
June	284,255.87	
July	.	259,983.94 +
August	.	281,574.60 +
September	.	279,111.26 +
October	.	251,902.49 +
November	.	280,535.39 +
December	.	260,991.98 +
		247,993.47 +
		343,219.64 +
		237,981.96 +
		243,334.22 +
		304,350.06 +
		284,255.87 +
TOTAL	1,661,135.22	

012

* 275,234.88 *



COMPTROLLER OF PUBLIC ACCOUNTS
Property Tax Assistance Division
P.O. Box 13528
Austin, Texas 78711-3528

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
CERTIFICATION OF RAILROAD ROLLING STOCK

Pursuant to the requirements of Tax Code Section 24.38, and on behalf of the Comptroller of Public Accounts, I hereby certify to the assessor-collector for each county in which a railroad operates the amount of the market value of each owner's rolling stock apportioned to the county, and the owner's name and address, as set forth in Attachment A, which is incorporated and made a part of this document.

Signed this 24th day of July, 2026.

Lisa Craven
Deputy Comptroller of Public Accounts

RAILROAD ROLLING STOCK

Cherokee County

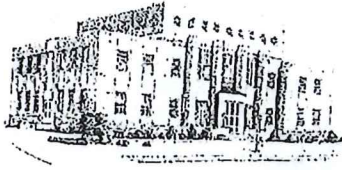
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	6,303,722

6,303,722.00 ×
0.0049 =
30,888.24 *

0.00 *



Cherokee County
Tax Department

135 South Main
Rusk, TX 75785
903-683-5478

TO: County Auditor
FROM: Shonda Potter
DATE: July 1, 2026
SUBJECT: Truth in Taxation Calculations

In preparation for this year's Truth in Taxation calculation, please provide the following figures by **Monday, July 27**. Thank you.

1. The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

General Fund \$ 22,662,314
R&B Undivided \$ 4,868,167
Indigent Health \$ 1,297,866

2. The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To Be Paid From Property Taxes	Interest To Be Paid from Property Taxes	Other Amounts To BE Paid	Total Payment
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

3. State Criminal Justice Mandate

Cherokee County Auditor certifies that Cherokee County has spent

C:/Tax Files/Truth N Taxation_20XX/Auditor's TNT Information

\$ \$234,782.00 in the previous 12 months beginning
~~October~~ ^{June} 1st _____, 20 25, for maintenance and

operations of keeping inmates sentenced to the Texas Department of Criminal Justice. Cherokee County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

4. Transfer of Department, Function or Activity

Cherokee County spent \$ 0.00 from
07/01/2025 to 06/30/2026 on the _____ (name of
discontinuing function).

5. Enhanced Indigent Health Care Expenditures

Cherokee County spent \$ 0.00 from 07/01/25 to
06/30/26 on enhanced indigent health care at the increased
minimum eligibility standards, less the amount of state assistance. For the
current tax year, the amount of increase above last year's enhanced indigent
health care expenditure is \$ 0.00.

6. Unencumbered Fund Balances (For Form 50-212 posted on website)

Type of Fund	Balance
General Fund	22,662,314
Road and Bridge Fund	4,868,167
Indigent Health Fund	1,297,866
Debt Service Fund	83,912

Signature of person preparing this notice: Steven Daugherty
County Auditor

Date prepared: 7/28/2016

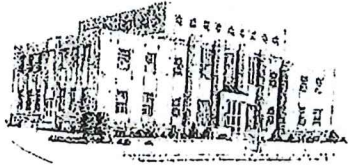
STATEMENT OF TRANSMITTAL

This request for Truth in Taxation information was received by

_____ of the Auditor's Office on
(Name of Person Receiving Memo)

this date: _____.

C:/Tax Files/Truth N Taxation_20XX/Auditor's TNT Information



Cherokee County
Tax Department

135 South Main
Rusk, TX 75785
903-683-5478

TO: Steven Daughety
County Auditor
FROM: Shonda Potter
Tax Assessor/Collector
DATE: July 1, 2026
SUBJECT: Truth in Taxation Calculations

Preparation of the annual Truth in Taxation calculations is a joint effort between the Auditor's Office and Tax Office. The following are the calculations needed from the Auditor's Office to complete the calculation. Also attached is an explanation of the required calculations provided by the State Comptroller's Office. Please return this form to the Tax Office by

Monday, July 27, 2026

Line numbers correspond to the line numbers on the TNT form.

Category	Amount
Line 32-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.	0.00
Line 32-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.	0.00
Line 35-A 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.	234,782.00

Line 35-B 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.	199,062.02
Line 36-A Indigent Health Care Expenditure. 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.	0.00
Line 36-B Indigent Health Care Expenditure. 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 by the county for the same purpose.	0.00
Line 37-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.	875,008.17
Line 37-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.	900,076.98
Line 38-A Current year Eligible County Hospital Expenditures. Enter the amount paid by the county 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.	0.00

Line 38-B Prior year Eligible County Hospital Expenditures. Enter the amount paid by the county to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	0.00
Line 43 Total current year debt to be paid with property taxes and additional sales tax revenue.	0.00

TRANSMITTAL VERIFICATION

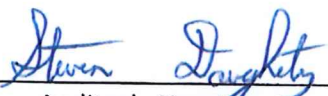
Three pages of required TNT numbers were delivered to the Auditor's Office on

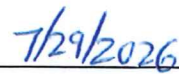
_____ and received by
 Date of Delivery

 Name of Auditor's Office Employee

CERTIFICATION OF CALCULATIONS

I, Steven Daughety, Cherokee County Auditor, certify that the numbers presented on this form are true and correct to the best of my ability.


 Auditor's Signature


 Date Signed