2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts **Form 50-856**

Travis County ESD #03
Taxing Unit Name

512-288-5534
Phone (area code and number)

4111 Barton Creek Blvd, Austin, Texas 78735
Taxing Unit's Address, City, State, ZIP Code

oakhillfire.org
Taxing Unit's Website Address

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

The comptroller's office provies 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. Source materials must contain data for all worksheets used, including supplemental worksheets.

Hyperlink to supporting documentation: http://www.oakhillfire.org/esddocs/Transparency/E03 - 2026 Worksheet Source Materials.pdf

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.

Line.	NO-NEW-REVENUE TAX RATE WORKSHEET			Amount/Rate
1.	**2025 total taxable value.** Enter the amount of 2025 taxable value on the 2025 tax roll today. Include any adjustments since last year's certification; exclude the 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 deducing TIF taxes, as reflected in Line 17).			$ 5,762,382,830
2.	**2025 tax ceilings.**			$ 0
3.	**Preliminary 2025 adjusted taxable value.** Subtract Line 2 from Line 1.			$ 5,762,382,830
4.	**2025 total adopted tax rate.**			$ 0.0590 /$100
5.	**2025 taxable value lost because court appeals of ARB decisions reduced the 2025 appraised value.**			
	A. Original 2025 ARB values:	$	350,391,002	
	B. 2025 values resulting from final court decisions:	-$	335,608,454	
	C. 2025 value loss. Subtract B from A.			$ 14,782,548
6.	**2025 taxable value subject to an appeal under Chapter 42, as of July 25**			
	A. 2025 ARB certified value:	$	427,598,502	
	B. 2025 disputed value:	-$	42,759,850	
	C. 2025 undisputed value. Subtract B from A.			$ 384,838,652
7.	**2025 Chapter 42-related adjusted values.** Add Line 5C and 6C.			$ 399,621,200
8.	**2025 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.			$ 6,162,004,030
9.	**2025 taxable value of property in territory the taxing unit deannexed after January 1, 2025.** Enter the 2025 value of property in deannexed territory.			$ 0
10.	**2025 taxable value lost because property first qualified for an exemption in 2026.** 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 the 2025 market value:	$	1,591,062	
	B. Partial exemptions. 2026 exemption amount or 2026 percentage exemption times 2025 value:	+$	16,122,738	
	C. Value loss. Add A and B:			$ 17,713,800
11.	**2025 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 2026.** Use only those properties that qualified for the first time in 2026; do not use properties that qualified in 2025.			
	A. 2025 market value:	$	3,315,633	
	B. 2026 productivity or special appraised value:	-$	28,647	
	C. Value loss. Subtract B from A.			$ 3,286,986
12.	**Total adjustments for lost value.** Add Lines 9, 10C, and 11C.			$ 21,000,786

13.	**2025 captured value of property in a TIF.** Enter the total value of 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.			$	0
14.	**2025 total value.** Subtract Line 12 and Line 13 from Line 8.			$	6,141,003,244
15.	**Adjusted 2025 total levy.** Multiply Line 4 by Line 14 and divide by $100.			$	3,623,192
16.	**Taxes refunded for years preceding tax year 2025.** Enter the amount of taxes refunded by the taxing unit for the tax years preceding tax year 2025. Types of refunds include court decisions, Tax Code Sections 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 tax year 2025.			$	959.00
17.	**Adjusted 2025 levy with refunds and TIF adjustment.** Add Lines 15 and 16.			$	3,624,151
18.	**Total 2026 taxable value on the 2026 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.				
	A. Certified values:.....	$	6,169,268,759		
	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 year for the first time as pollution control or enery storage system property.....	-$	2,783,758		
	D. Tax increment financing: Deduct the 2026 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2026 taxes will be deposited into tax increment fund. Do not include any new property value that will be inlcuded in Line 23 below.....	-$	0		
	E. Total 2026 value. Add A and B, then subtract C and D.			$	6,166,485,001
19.	**Total value of properties under protest or not included on certified appraisal roll.**				
	A. 2026 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.....	$	182,762,970		
	B. 2026 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 at appraisal roll certification. These properties are also 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 not on the roll.....	+$	0		
	C. Total value under protest or not certified. Add A and B.			$	182,762,970
20.	**2026 tax ceilings.**			$	0
21.	**Anticipated contested value.** Affected taxing units enter the contested value for all property that is subject to anticipated substantial litigation. 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. If completing this line, the taxing unit must include supporting documentation in Section 9. Taxing units that are not affected, enter 0.			$	0
22.	**2026 total taxable value.** Add lines 18E and 19C. Subtract Lines 20 and 21.			$	6,349,247,971
23.	**Total 2026 taxable value of properties in territory annexed after Jan. 1, 2025.** Include both real and personal property. Enter the 2026 value of property in territory annexed.			$	0
24.	**Total 2026 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2025. 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, 2025 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2026.			$	87,638,746
25.	**Total adjustments to the 2026 taxable value.** Add Lines 23 and 24.			$	87,638,746
26.	**2026 adjusted taxable value.** Subtract Line 25 form Line 22.			$	6,261,609,225
27.	**2026 NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.			$	0.0579 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. This is the 2026 county NNR tax rate. The total is the 2026 county NNR tax rate.			$	N/A /$100

Section 2: 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 rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities, and day-to-day operations.

2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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 occassionally, decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line.	VOTER-APPROVAL TAX RATE WORKSHEET			Amount/Rate
29.	**2025 M&O tax rate.**			$ 0.0590 /$100
30.	**2025 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.			$ 6,162,004,030
31.	**Total 2025 M&O levy.** Multiply Line 29 by Line 30 and divide by $100.			$ 3,635,582
32.	**Adjusted 2025 levy for calculating NNR M&O rate.**			
	A. M&O taxes refunded for years preceding tax year 2025. 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 tax year 2025……	+$	959.00	
	B. 2025 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 2026 captured appraised value in Line 18D, enter 0……	-$	0.00	
	C. 2025 transferred function. If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0……	+/-$	0.00	
	D. 2025 M&O levy adjstments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function……	$	959.00	
	E. Add Line 31 to 32D.			$ 3,636,541.38
33.	**2026 adjusted taxable value.** Enter the amount in Line 26 of the NNR Tax Rate Worksheet.			$ 6,261,609,225
34.	**2026 NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.			$ 0.0581 /$100
35.	**Rate adjustment for state criminal justice mandate.**			
	A. 2026 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……	$	0.00	
	B. 2025 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…… Enter zero if this is the first time the mandate applies.	$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by $100……	-$	0.0000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			$ 0.0000 /$100
36.	**Rate adjustment for indigent health care expenditures.**			
	A. 2026 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, 2025 and ending on June 30, 2026, less any state assistance received for the same purpose……	$	0.00	
	B. 2025 indigent health care expenditures. Enter the amount paid by a taxing unit for providing the maintenance and operation cost of proving 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……	$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by $100……	-$	0.0000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			$ 0.0000 /$100
37.	**Rate adjustment for county indigent defence compensation.**			
	A. 2026 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state grants received by the county for the same purpose……	$	0.00	
	B. 2025 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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……	$	0.00	

	C. Subtract B from A and divide by Line 33 and multiply by $100….	$	0.0000		
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100….	$	0.0000		
	E. Enter the lesser of C and D. If not applicable, enter 0.			$	0.0000 /$100
38.	**Rate adjustment for county hospital expenditures.** **A. 2026 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, 2025 and ending on June 30, 2026.	$	0.00		
	B. 2025 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.	$	0.00		
	C. Subtract B from A and divide by Line 33 and multiply by $100….	$	0.0000		
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100….	$	0.0000		
	E. Enter the lesser of C and D. If not applicable, enter 0.			$	0.0000 /$100
39.	**Rate adjustment for 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, which 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 2025.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year….	$	0.00		
	B. Expenditures for public safety in 2025. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year….	$	0.00		
	C. Subtract B from A and divide by Line 33 and multiply by $100….	$	0.0000		
	D. Enter the rate calculated in C. If not applicable, enter 0.			$	0.0000 /$100
40.	**Adjusted 2026 NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.			$	0.0581 /$100
41.	**Adjustment for 2025 sales tax specifically to reduce property taxes. Cities, counties, and** hospital districts that collected and spent additional sales tax on M&O expenses in 2025 should complete this line. These entities will deduct the sales tax gain rate for 2026 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2025, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent….	$	0		
	B. Divide Line 41A by Line 33 and multiply by $100 ….	$	0.0000		
	C. Add Line 41B to Line 40.			$	0.0581 /$100
42.	**2026 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below: **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08 . **-or-** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.			$	0.0601 /$100
D42.	**Disaster Line 41 (D41): 2026 voter-approval M&O rate for a taxing unit affected by disaster declaration.** 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….	$	N/A		
	-or- **B.** The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. a. Enter the **disaster relief cost**….	$	0.00		
	b. **Disaster reflief rate.** Subtract Line 20 from Line 25 and divide by Line D42(B)(a)….	$	N/A		
	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 year after the tax year in which the disaster occurred. Enter the **lesser** of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate. If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).			$	N/A /$100
43.	**Total 2026 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. Enter debt amount….	$	0.00	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	-$	0.00	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none).	-$	0.00	
	D. Subtract **amount paid** from other resources.	-$	0.00	
	E. Adjusted debt. Subtract B, C, and D from A.			$ 0.00
44.	**Certified 2025 excess debt collections.** Enter the amount certified by the collector.			$ 0.00
45.	**Adjusted 2026 debt.** Subtract Line 44 from Line 43E.			$ 0.00
46.	**2026 anticipated collection rate.**			
	A. Enter the 2026 anticipated collection rate certified by the collector….		100%	
	B. Enter the 2025 actual collection rate….		99%	
	C. Enter the 2024 actual collection rate….		99%	
	D. Enter the 2023 actual collection rate….		99%	
	E. If the anticipated collection rate in A is lower than the actual collection rates from B, C, and D, enter the lowest collection rates 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%.			100%
47.	**2026 debt adjusted for collections.** Divide Line 45 by Line 46E.			$ 0.00
48.	**2026 total taxable value.** Enter the amount on Line 22 of the NNR Worksheet.			$ 6,349,247,971
49.	**2026 debt tax rate.** Divide Line 47 by Line 48 and multiply by $100.			$ 0.0000 /$100
50.	**2026 voter-approval M&O plus 2026 debt rate.** Add Lines 42 and 49.			$ 0.0601 /$100
D50.	**Disaster Line 50 (D50): 2026 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.			$ N/A /$100
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.			$ N/A /$100

Section 3: NNR Tax Rate and Voter-Approval Tax Rate 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 RATE WORKSHEET	Amount/Rate
52.	**Taxable sales.** Units that adopted the sales tax in November 2025 or May 2026, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2025, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **Taxing units that adopted the sales tax in November 2025 or May 2026.** Multiply the amount on Line 52 by the sales tax rate (01, .005, or .0025, as applicable) and multiply the result by .95. **- OR-** **Taxing units that adopted the sales tax before November 2025.** Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	$ 0
54.	**2026 total taxable value.** Enter the amount from Line 22 of the No-New-Revenue Worksheet.	$ 6,349,247,971
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.0000 /$100
56.	**2026 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 27 or 28, as applicable, on the NNR Worksheet.	$ 0.0579 /$100
57.	**2026 NNR tax rate, adjusted for sales tax.** Taxing units that adopted the sales tax in November 2025 or May 2026: Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before Nov. 2025.	$ N/A /$100
58.	**2026 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	$ 0.0601 /$100
59.	**2026 voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.0601 /$100

Section 4: Voter-Approval Tax Rate Adjustments 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.	VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL REQUIREMENTS WORKSHEET	Amount/Rate
60.	**Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	$ 0.00
61.	**2026 total taxable value.** Enter the amount from Line 22 of the NNR Worksheet.	$ 6,349,247,971
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.0000 /$100
63.	**2026 voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), or Line 59 (taxing units with the additional sales tax).	$ 0.0601 /$100

Section 5: Voter-Approval Tax Rate Adjustments for 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. The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from the year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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 distaster declaration calculates the tax rate under Tax Code Section 26.042
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.051(a); 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.

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

Line.	UNUSED INCREMENT RATE WORKSHEET		Amount/Rate
64.	**Year 3 Forgone 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, adjusted for unused increment rate (Line 68).....	0.0599	
	B. Unused increment rate (Line 67).....	0.0083	
	C. Subtract B from A.....	0.0516	
	D. Adopted Tax Rate.....	0.0590	
	E. Subtract D from C.....	(0.0074)	
	F. 2025 Total Taxabe Value (Line 60).....	6,189,482,560	
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$ 0
65.	**Year 2 Forgone 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, adjusted for unused increment rate (Line 67).....	0.0553	
	B. Unused increment rate (Line 66).....	0.0148	
	C. Subtract B from A.....	0.0405	
	D. Adopted Tax Rate.....	0.0530	
	E. Subtract D from C.....	(0.0125)	
	F. 2024 Total Taxabe Value (Line 60).....	5,952,365,992	
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$ 0
66.	**Year 1 Forgone 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, adjusted for unused increment rate (Line 67).....	0.0602	
	B. Unused increment rate (Line 66).....	0.0227	
	C. Subtract B from A.....	0.0375	
	D. Adopted Tax Rate.....	0.0400	
	E. Subtract D from C.....	(0.0025)	
	F. 2023 Total Taxabe Value (Line 60).....	5,408,734,306	
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G, and 66G.		$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the NNR Worksheet. Multiply the result by 100.		$ 0.0000 /$100
69.	**Total 2026 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with the additional sales tax) or Line 63 (taxing units with pollution control).		$ 0.0601 /$100

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.

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.

Line.	DE MINIMIS RATE WORKSHEET		Amount/Rate
70.	**Adjusted 2026 NNR M&O tax rate.** Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	$	0.0581 /$100
71.	**2026 total taxable value.** Enter the amount on Line 22 of the No-New Revenue Tax Rate Worksheet.	$	6,349,247,971
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$	0.0079 /$100
73.	**2026 debt rate.** Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	$	0.0000 /$100
74.	**De minimus rate.** Add Lines 70, 72, and 73.	$	0.0660 /$100

Section 7: Voter-Approval Tax Rate Adjustments 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.

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 property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line.	EMERGENCY REVENUE RATE WORKSHEET		Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Worksheet.	$	0.0590 /$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. If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **-or-** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete for 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$	0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$	0.0000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Worksheet.	$	6,141,003,244
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$	0
80.	**Adjusted 2026 taxable value.** Enter the amount in Line 26 of the No-New-Revenue Worksheet.	$	6,261,609,225
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.	$	N/A /$100
82.	**2026 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 additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$	0.0601 /$100

Section 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... $ 0.0579 /$100
As applicable, enter the 2026 NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Voter-approval tax rate..... $ 0.0601 /$100
As applicable, enter the 2026 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).

De minimis rate..... $ 0.0660 /$100
If applicable, enter the 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.

Hyperlink to supporting documentation:

Section 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimates of taxable value, in accordance with requirements in the Tax Code.

Prepared By:

Herbert Holloway, Business Manager, Travis County ESD #3 — Printed Name of Taxing Unit Representative

July 28, 2026 — Date