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

Form 50-856

McMullen	361.274.3314
Taxing Unit Name	Phone *(area code and number)*
PO BOX 38, TILDEN, TX. 78072	www.mcmullencounty.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://mcmullen.countytaxrates.com

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]	$ 4,672,164,887
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]	$ 105,820
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,672,059,067
4.	**Prior year total adopted tax rate.**	$ 0.460000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values: .... $ 0	
	B. Prior year values resulting from final court decisions: .... - $ 0	
	C. Prior year value loss. Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 4,672,059,067
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: .... $ 100,517 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 1,752,430 **C. Value loss.** Add A and B. [7]	$ 1,852,947
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,852,947
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.	$ 4,670,206,120
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 21,482,948
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]	$ 4,735
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 21,487,683

[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:**	$ 3,378,419,479	
	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.		$ 3,378,419,479
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]	$ 92,866,422	
	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.		$ 92,866,422
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]		$ 105,820
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]		$ 3,471,180,081
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]		$ 3,372,250

[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.	$ 3,372,250
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,467,807,831
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.619633 /$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]	$ 0.619633 /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.460000 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,672,059,067
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 21,491,471
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. + $ 4,735 **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. $ 4,735 **E.** Add Line 31 to 32D.	$ 21,496,206
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,467,807,831
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.619878 /$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..	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$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..	$ 1,181	
	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..	– $ 2,513	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ -0.000039 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$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..	$ 39,146	
	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.	$ 55,507	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ -0.000472 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000080 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$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..	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.619878 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.619878 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.641573 /$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] . . . . $ ______ /$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 §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 101.46 % **C.** Enter the 2024 actual collection rate. .... 101.18 % **D.** Enter the 2023 actual collection rate. .... 102.08 % **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]	101.18 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,471,180,081
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.641573 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$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.	$ 0.641573 /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,471,180,081
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.619633 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.619633 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.641573 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.641573 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,471,180,081
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.641573 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.523651 /$100
	B. Unused increment rate (Line 68)	$ 0.053160 /$100
	C. Subtract B from A	$ 0.470491 /$100
	D. Adopted Tax Rate	$ 0.460000 /$100
	E. Subtract D from C	$ 0.010491 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,651,740,261
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 488,014
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.631051 /$100
	B. Unused increment rate (Line 67)	$ 0.152881 /$100
	C. Subtract B from A	$ 0.478170 /$100
	D. Adopted Tax Rate	$ 0.480000 /$100
	E. Subtract D from C	$ -0.001830 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 4,319,819,340
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.576766 /$100
	B. Unused increment rate (Line 66)	$ 0.035893 /$100
	C. Subtract B from A	$ 0.540873 /$100
	D. Adopted Tax Rate	$ 0.480000 /$100
	E. Subtract D from C	$ 0.060873 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,062,369,325
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 2,472,886
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 2,960,900
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.085299 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.726872 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.619878 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,471,180,081
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.014404 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.634282 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.460000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,670,206,120
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,467,807,831
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.726872 /$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. .... $ 0.619633 /$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 .... $ 0.726872 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.634282 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

https://mcmullen.countytaxrates.com

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here BESSIE GUERRERO
Printed Name of Taxing Unit Representative

sign here Bessie Guerrero
Taxing Unit Representative

July 27th, 2026
Date

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

2025

CERTIFIED TOTALS

Land		Value			
Homesite:		1,121,744			
Non Homesite:		21,431,813			
Ag Market:		974,584,299			
Timber Market:		0	**Total Land**	(+)	997,137,856
Improvement		**Value**			
Homesite:		29,136,176			
Non Homesite:		163,839,585	**Total Improvements**	(+)	192,975,761
Non Real	**Count**	**Value**			
Personal Property:	753	894,591,967			
Mineral Property:	39,999	3,702,532,475			
Autos:	0	0	**Total Non Real**	(+)	4,597,124,442
			Market Value	=	5,787,238,059
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	974,349,318	234,981			
Ag Use:	41,469,872	10,021	**Productivity Loss**	(-)	932,879,446
Timber Use:	0	0	**Appraised Value**	=	4,854,358,613
Productivity Loss:	932,879,446	224,960			
			Homestead Cap	(-)	307,683
			23.231 Cap	(-)	81,713,952
			Assessed Value	=	4,772,336,978
			Total Exemptions Amount (Breakdown on Next Page)	(-)	100,172,091
			Net Taxable	=	4,672,164,887

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
21,491,958.48 = 4,672,164,887 * (0.460000 / 100)

Certified Estimate of Market Value:	5,787,237,421
Certified Estimate of Taxable Value:	4,672,164,659

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	1	0	7,500	7,500
DV3	4	0	44,000	44,000
DV4	6	0	54,320	54,320
EX	5	0	63,420	63,420
EX-XU	3	0	151,545	151,545
EX-XV	244	0	39,501,649	39,501,649
EX-XV (Prorated)	1	0	17,385	17,385
EX366	5,023	0	272,130	272,130
HS	212	5,111,042	0	5,111,042
LVE	3	0	0	0
PC	26	54,949,100	0	54,949,100
	Totals	**60,060,142**	**40,111,949**	**100,172,091**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	362	230.7108	$0	$17,348,741	$15,440,782
C1	VACANT LOTS AND LAND TRACTS	385	12.4761	$0	$440,813	$440,813
D1	QUALIFIED OPEN-SPACE LAND	3,276	714,996.1535	$0	$974,349,318	$41,457,422
D2	IMPROVEMENTS ON QUALIFIED OP	292		$26,272	$5,806,703	$5,803,575
E	RURAL LAND, NON QUALIFIED OPE	708	2,709.7499	$2,093,251	$75,387,975	$71,966,284
F1	COMMERCIAL REAL PROPERTY	202	786.2069	$0	$22,772,269	$20,966,208
F2	INDUSTRIAL AND MANUFACTURIN	8	227.2940	$0	$55,221,019	$55,221,019
G1	OIL AND GAS	34,931		$0	$3,697,121,865	$3,617,284,639
J3	ELECTRIC COMPANY (INCLUDING C	14		$0	$27,259,720	$27,259,720
J4	TELEPHONE COMPANY (INCLUDI	7		$0	$926,855	$926,855
J6	PIPELAND COMPANY	451		$0	$726,652,556	$685,410,024
L1	COMMERCIAL PERSONAL PROPE	26		$0	$1,079,990	$1,079,990
L2	INDUSTRIAL AND MANUFACTURIN	213		$0	$138,542,925	$124,836,357
M1	TANGIBLE OTHER PERSONAL, MOB	91		$0	$4,240,169	$4,071,199
X	TOTALLY EXEMPT PROPERTY	5,276	8,982.7330	$15,362,792	$40,087,141	$0
		Totals	727,945.3242	$17,482,315	$5,787,238,059	$4,672,164,887

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.1637	$0	$24,432	$19,941
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	234	174.6775	$0	$12,193,828	$10,662,576
A2	REAL, RESIDENTIAL, MOBILE HOME	140	55.8696	$0	$4,652,779	$4,280,563
A3	REAL, RESIDENTIAL, AUX IMPROVEM	21		$0	$477,702	$477,702
C1	REAL, VACANT PLATTED RESIDENTI	384	12.4761	$0	$438,313	$438,313
C3	REAL, VACANT PLATTED RURAL OR I	1		$0	$2,500	$2,500
D1	REAL, ACREAGE, RANGELAND	3,291	715,441.6458	$0	$974,993,936	$42,168,022
D2	IMPROVEMENTS ON QUALIFIED AG L	292		$26,272	$5,806,703	$5,803,575
D4	REAL, ACREAGE, UNDEVELOPED LA	91	925.1477	$0	$831,504	$765,360
E1	REAL, FARM/RANCH, HOUSE	410	286.9699	$1,101,281	$65,297,063	$62,059,627
E2	REAL, FARM/RANCH, MOBILE HOME	118	9.0000	$912,652	$4,345,081	$4,221,406
E3	REAL, FARM/RANCH, OTHER IMPROV	48	4.0000	$30,005	$2,514,583	$2,508,983
E4	RURAL LAND, NON QUALIFIED	356	1,039.1400	$49,313	$1,755,126	$1,700,308
F1	REAL, Commercial	201	786.2069	$0	$22,466,317	$20,660,256
F2	REAL, Industrial	8	227.2940	$0	$55,221,019	$55,221,019
F3	REAL, Imp Only Commercial	2		$0	$305,952	$305,952
G1	OIL AND GAS	34,931		$0	$3,697,121,865	$3,617,284,639
J3	REAL & TANGIBLE PERSONAL, UTIL	14		$0	$27,259,720	$27,259,720
J4	REAL & TANGIBLE PERSONAL, UTIL	7		$0	$926,855	$926,855
J6	REAL & TANGIBLE PERSONAL, UTIL	451		$0	$726,652,556	$685,410,024
L1	TANGIBLE, PERSONAL PROPERTY, C	26		$0	$1,079,990	$1,079,990
L2	TANGIBLE, PERSONAL PROPERTY, I	213		$0	$138,542,925	$124,836,357
M1	TANGIBLE OTHER PERSONAL, MOBI	91		$0	$4,240,169	$4,071,199
X		5,276	8,982.7330	$15,362,792	$40,087,141	$0
		Totals	727,945.3242	$17,482,315	$5,787,238,059	$4,672,164,887

New Value

TOTAL NEW VALUE MARKET:	**$17,482,315**
TOTAL NEW VALUE TAXABLE:	**$2,074,918**

New Exemptions

Exemption	Description	Count		
EX-XU	11.23 Miscellaneous Exemptions	2	2024 Market Value	$150,415
EX-XV	Other Exemptions (including public property, r	2	2024 Market Value	$51,689
EX366	HB366 Exempt	1,662	2024 Market Value	$229,873
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$431,977**

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	$12,000
HS	Homestead	13	$339,689
	PARTIAL EXEMPTIONS VALUE LOSS	**14**	**$351,689**
		NEW EXEMPTIONS VALUE LOSS	**$783,666**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$783,666**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
201	$123,281	$26,315	$96,966

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
114	$79,223	$17,088	$62,135

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
201	$80,027	$16,352	$63,675

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
114	$57,007	$12,151	$44,856

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
21	$1,652,100	$1,651,462

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2026

CERTIFIED TOTALS

Land		Value			
Homesite:		1,134,770			
Non Homesite:		21,838,200			
Ag Market:		955,113,635			
Timber Market:		0	**Total Land**	(+)	978,086,605
Improvement		**Value**			
Homesite:		48,775,364			
Non Homesite:		225,092,935	**Total Improvements**	(+)	273,868,299
Non Real	**Count**	**Value**			
Personal Property:	717	834,251,684			
Mineral Property:	38,336	2,420,546,123			
Autos:	1	95,837	**Total Non Real**	(+)	3,254,893,644
			Market Value	=	4,506,848,548
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	954,878,654	234,981			
Ag Use:	40,644,933	10,021	**Productivity Loss**	(-)	914,233,721
Timber Use:	0	0	**Appraised Value**	=	3,592,614,827
Productivity Loss:	914,233,721	224,960			
			Homestead Cap	(-)	12,761,753
			23.231 Cap	(-)	88,003,870
			Assessed Value	=	3,491,849,204
			Total Exemptions Amount (Breakdown on Next Page)	(-)	113,429,725
			Net Taxable	=	3,378,419,479

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
15,540,729.60 = 3,378,419,479 * (0.460000 / 100)

Certified Estimate of Market Value:	4,506,848,548
Certified Estimate of Taxable Value:	3,378,419,479
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	262	0	13,451,200	13,451,200
145D	1	0	50,000	50,000
145D1	436	0	6,224,968	6,224,968
145F	5	0	411,498	411,498
DV2	1	0	7,500	7,500
DV3	4	0	44,000	44,000
DV4	6	0	54,320	54,320
EX	5	0	1,866	1,866
EX-XN	1	0	95,837	95,837
EX-XU	3	0	178,498	178,498
EX-XV	224	0	43,808,234	43,808,234
EX366	184	0	13,205	13,205
HS	211	7,939,212	0	7,939,212
LVE	3	0	0	0
PC	26	41,149,387	0	41,149,387
	Totals	**49,088,599**	**64,341,126**	**113,429,725**

Land		Value			
Homesite:		5,440			
Non Homesite:		47,509			
Ag Market:		18,915,742			
Timber Market:		0	**Total Land**	(+)	18,968,691
Improvement		**Value**			
Homesite:		602,385			
Non Homesite:		2,933,082	**Total Improvements**	(+)	3,535,467
Non Real	**Count**	**Value**			
Personal Property:	43	103,648,502			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	103,648,502
			Market Value	=	126,152,660
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	18,915,742	0			
Ag Use:	804,717	0	**Productivity Loss**	(-)	18,111,025
Timber Use:	0	0	**Appraised Value**	=	108,041,635
Productivity Loss:	18,111,025	0			
			Homestead Cap	(-)	254,861
			23.231 Cap	(-)	703,249
			Assessed Value	=	107,083,525
			Total Exemptions Amount (Breakdown on Next Page)	(-)	14,217,103
			Net Taxable	=	92,866,422

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
427,185.54 = 92,866,422 * (0.460000 / 100)

Certified Estimate of Market Value:	102,993,601
Certified Estimate of Taxable Value:	67,772,446
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	13	0	1,051,745	1,051,745
145D1	30	0	750,000	750,000
HS	1	121,565	0	121,565
PC	2	12,293,793	0	12,293,793
	Totals	**12,415,358**	**1,801,745**	**14,217,103**

Land		Value			
Homesite:		1,140,210			
Non Homesite:		21,885,709			
Ag Market:		974,029,377			
Timber Market:		0	**Total Land**	(+)	997,055,296
Improvement		**Value**			
Homesite:		49,377,749			
Non Homesite:		228,026,017	**Total Improvements**	(+)	277,403,766
Non Real	**Count**	**Value**			
Personal Property:	760	937,900,186			
Mineral Property:	38,336	2,420,546,123			
Autos:	1	95,837	**Total Non Real**	(+)	3,358,542,146
			Market Value	=	4,633,001,208
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	973,794,396	234,981			
Ag Use:	41,449,650	10,021	**Productivity Loss**	(-)	932,344,746
Timber Use:	0	0	**Appraised Value**	=	3,700,656,462
Productivity Loss:	932,344,746	224,960			
			Homestead Cap	(-)	13,016,614
			23.231 Cap	(-)	88,707,119
			Assessed Value	=	3,598,932,729
			Total Exemptions Amount (Breakdown on Next Page)	(-)	127,646,828
			Net Taxable	=	3,471,285,901

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
15,967,915.14 = 3,471,285,901 * (0.460000 / 100)

Certified Estimate of Market Value:	4,609,842,149
Certified Estimate of Taxable Value:	3,446,191,925

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	275	0	14,502,945	14,502,945
145D	1	0	50,000	50,000
145D1	466	0	6,974,968	6,974,968
145F	5	0	411,498	411,498
DV2	1	0	7,500	7,500
DV3	4	0	44,000	44,000
DV4	6	0	54,320	54,320
EX	5	0	1,866	1,866
EX-XN	1	0	95,837	95,837
EX-XU	3	0	178,498	178,498
EX-XV	224	0	43,808,234	43,808,234
EX366	184	0	13,205	13,205
HS	212	8,060,777	0	8,060,777
LVE	3	0	0	0
PC	28	53,443,180	0	53,443,180
	Totals	**61,503,957**	**66,142,871**	**127,646,828**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	364	239.8343	$42,511	$25,745,560	$16,808,873
B	MULTIFAMILY RESIDENCE	1		$0	$257,295	$0
C1	VACANT LOTS AND LAND TRACTS	384	12.4761	$0	$437,063	$431,053
D1	QUALIFIED OPEN-SPACE LAND	3,232	700,772.9908	$0	$954,878,654	$40,633,705
D2	IMPROVEMENTS ON QUALIFIED OP	284		$1,563	$10,334,700	$8,148,289
E	RURAL LAND, NON QUALIFIED OPE	690	2,993.2169	$1,287,478	$126,313,769	$85,540,684
F1	COMMERCIAL REAL PROPERTY	216	876.7999	$670,813	$33,406,137	$24,133,454
F2	INDUSTRIAL AND MANUFACTURIN	8	227.2940	$0	$53,809,807	$53,800,056
G1	OIL AND GAS	38,246		$0	$2,417,700,798	$2,370,757,030
J3	ELECTRIC COMPANY (INCLUDING C	13		$0	$24,475,203	$23,456,726
J4	TELEPHONE COMPANY (INCLUDI	3		$0	$144,993	$0
J6	PIPELAND COMPANY	427		$0	$670,818,514	$639,163,932
J8	OTHER TYPE OF UTILITY	1		$0	$2,326	$1,289
L1	COMMERCIAL PERSONAL PROPE	52		$0	$1,424,495	$320,632
L2	INDUSTRIAL AND MANUFACTURIN	219		$0	$137,386,153	$110,022,052
M1	TANGIBLE OTHER PERSONAL, MOB	101		$888,203	$5,628,646	$5,201,704
X	TOTALLY EXEMPT PROPERTY	228	8,877.1765	$481,682	$44,084,435	$0
		Totals	713,999.7885	$3,372,250	$4,506,848,548	$3,378,419,479

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3		$0	$108,319	$92,959
D1	QUALIFIED OPEN-SPACE LAND	72	13,874.4226	$0	$18,915,742	$804,717
D2	IMPROVEMENTS ON QUALIFIED OP	5		$0	$675,782	$457,320
E	RURAL LAND, NON QUALIFIED OPE	14	18.0430	$0	$2,683,731	$1,848,950
F1	COMMERCIAL REAL PROPERTY	1	3.2000	$0	$88,000	$76,928
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$3,235,950	$3,110,950
J4	TELEPHONE COMPANY (INCLUDI	4		$0	$783,550	$658,550
J6	PIPELAND COMPANY	25		$0	$80,629,903	$67,836,110
L2	INDUSTRIAL AND MANUFACTURIN	13		$0	$18,999,099	$17,947,354
M1	TANGIBLE OTHER PERSONAL, MOB	1		$0	$32,584	$32,584
		Totals	13,895.6656	$0	$126,152,660	$92,866,422

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	367	239.8343	$42,511	$25,853,879	$16,901,832
B	MULTIFAMILY RESIDENCE	1		$0	$257,295	$0
C1	VACANT LOTS AND LAND TRACTS	384	12.4761	$0	$437,063	$431,053
D1	QUALIFIED OPEN-SPACE LAND	3,304	714,647.4134	$0	$973,794,396	$41,438,422
D2	IMPROVEMENTS ON QUALIFIED OP	289		$1,563	$11,010,482	$8,605,609
E	RURAL LAND, NON QUALIFIED OPE	704	3,011.2599	$1,287,478	$128,997,500	$87,389,634
F1	COMMERCIAL REAL PROPERTY	217	879.9999	$670,813	$33,494,137	$24,210,382
F2	INDUSTRIAL AND MANUFACTURIN	8	227.2940	$0	$53,809,807	$53,800,056
G1	OIL AND GAS	38,246		$0	$2,417,700,798	$2,370,757,030
J3	ELECTRIC COMPANY (INCLUDING C	14		$0	$27,711,153	$26,567,676
J4	TELEPHONE COMPANY (INCLUDI	7		$0	$928,543	$658,550
J6	PIPELAND COMPANY	452		$0	$751,448,417	$707,000,042
J8	OTHER TYPE OF UTILITY	1		$0	$2,326	$1,289
L1	COMMERCIAL PERSONAL PROPE	52		$0	$1,424,495	$320,632
L2	INDUSTRIAL AND MANUFACTURIN	232		$0	$156,385,252	$127,969,406
M1	TANGIBLE OTHER PERSONAL, MOB	102		$888,203	$5,661,230	$5,234,288
X	TOTALLY EXEMPT PROPERTY	228	8,877.1765	$481,682	$44,084,435	$0
		Totals	727,895.4541	$3,372,250	$4,633,001,208	$3,471,285,901

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		12	9.2872	$0	$1,734,078	$0
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	229	174.6775	$39,399	$18,151,769	$11,705,333
A2	REAL, RESIDENTIAL, MOBILE HOME	138	55.8696	$0	$5,320,584	$4,574,092
A3	REAL, RESIDENTIAL, AUX IMPROVEM	20		$3,112	$539,129	$529,448
B		1		$0	$257,295	$0
C1	REAL, VACANT PLATTED RESIDENTI	383	12.4761	$0	$434,563	$428,663
C3	REAL, VACANT PLATTED RURAL OR I	1		$0	$2,500	$2,390
D1	REAL, ACREAGE, RANGELAND	3,251	701,510.3531	$0	$955,990,264	$41,799,406
D2	IMPROVEMENTS ON QUALIFIED AG L	284		$1,563	$10,334,700	$8,148,289
D4	REAL, ACREAGE, UNDEVELOPED LA	91	925.1477	$0	$831,504	$757,056
E		1	0.6400	$0	$1,024	$0
E1	REAL, FARM/RANCH, HOUSE	401	282.1199	$1,173,705	$112,950,309	$74,059,247
E2	REAL, FARM/RANCH, MOBILE HOME	112	8.1500	$0	$5,059,551	$4,552,122
E3	REAL, FARM/RANCH, OTHER IMPROV	46	2.0000	$113,773	$4,504,122	$3,526,795
E4	RURAL LAND, NON QUALIFIED	352	1,037.7970	$0	$1,855,649	$1,479,764
F1	REAL, Commercial	215	876.7999	$670,813	$32,818,809	$23,757,279
F2	REAL, Industrial	8	227.2940	$0	$53,809,807	$53,800,056
F3	REAL, Imp Only Commercial	2		$0	$587,328	$376,175
G1	OIL AND GAS	38,246		$0	$2,417,700,798	$2,370,757,030
J3	REAL & TANGIBLE PERSONAL, UTIL	13		$0	$24,475,203	$23,456,726
J4	REAL & TANGIBLE PERSONAL, UTIL	3		$0	$144,993	$0
J6	REAL & TANGIBLE PERSONAL, UTIL	427		$0	$670,818,514	$639,163,932
J8	REAL & TANGIBLE PERSONAL, UTIL	1		$0	$2,326	$1,289
L1	TANGIBLE, PERSONAL PROPERTY, C	52		$0	$1,424,495	$320,632
L2	TANGIBLE, PERSONAL PROPERTY, I	219		$0	$137,386,153	$110,022,052
M1	TANGIBLE OTHER PERSONAL, MOBI	101		$888,203	$5,628,646	$5,201,704
X		228	8,877.1765	$481,682	$44,084,435	$0
		Totals	713,999.7885	$3,372,250	$4,506,848,548	$3,378,419,480

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	3		$0	$108,319	$92,959
D1	REAL, ACREAGE, RANGELAND	72	13,874.4226	$0	$18,915,742	$804,717
D2	IMPROVEMENTS ON QUALIFIED AG L	5		$0	$675,782	$457,320
E1	REAL, FARM/RANCH, HOUSE	11	4.8500	$0	$2,552,392	$1,720,615
E2	REAL, FARM/RANCH, MOBILE HOME	1	0.8500	$0	$1,156	$1,156
E3	REAL, FARM/RANCH, OTHER IMPROV	2	2.0000	$0	$116,206	$116,206
E4	RURAL LAND, NON QUALIFIED	9	10.3430	$0	$13,977	$10,973
F1	REAL, Commercial	1	3.2000	$0	$88,000	$76,928
J3	REAL & TANGIBLE PERSONAL, UTIL	1		$0	$3,235,950	$3,110,950
J4	REAL & TANGIBLE PERSONAL, UTIL	4		$0	$783,550	$658,550
J6	REAL & TANGIBLE PERSONAL, UTIL	25		$0	$80,629,903	$67,836,110
L2	TANGIBLE, PERSONAL PROPERTY, I	13		$0	$18,999,099	$17,947,354
M1	TANGIBLE OTHER PERSONAL, MOBI	1		$0	$32,584	$32,584
		Totals	13,895.6656	$0	$126,152,660	$92,866,422

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		12	9.2872	$0	$1,734,078	$0
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	232	174.6775	$39,399	$18,260,088	$11,798,292
A2	REAL, RESIDENTIAL, MOBILE HOME	138	55.8696	$0	$5,320,584	$4,574,092
A3	REAL, RESIDENTIAL, AUX IMPROVEM	20		$3,112	$539,129	$529,448
B		1		$0	$257,295	$0
C1	REAL, VACANT PLATTED RESIDENTI	383	12.4761	$0	$434,563	$428,663
C3	REAL, VACANT PLATTED RURAL OR I	1		$0	$2,500	$2,390
D1	REAL, ACREAGE, RANGELAND	3,323	715,384.7757	$0	$974,906,006	$42,604,123
D2	IMPROVEMENTS ON QUALIFIED AG L	289		$1,563	$11,010,482	$8,605,609
D4	REAL, ACREAGE, UNDEVELOPED LA	91	925.1477	$0	$831,504	$757,056
E		1	0.6400	$0	$1,024	$0
E1	REAL, FARM/RANCH, HOUSE	412	286.9699	$1,173,705	$115,502,701	$75,779,862
E2	REAL, FARM/RANCH, MOBILE HOME	113	9.0000	$0	$5,060,707	$4,553,278
E3	REAL, FARM/RANCH, OTHER IMPROV	48	4.0000	$113,773	$4,620,328	$3,643,001
E4	RURAL LAND, NON QUALIFIED	361	1,048.1400	$0	$1,869,626	$1,490,737
F1	REAL, Commercial	216	879.9999	$670,813	$32,906,809	$23,834,207
F2	REAL, Industrial	8	227.2940	$0	$53,809,807	$53,800,056
F3	REAL, Imp Only Commercial	2		$0	$587,328	$376,175
G1	OIL AND GAS	38,246		$0	$2,417,700,798	$2,370,757,030
J3	REAL & TANGIBLE PERSONAL, UTIL	14		$0	$27,711,153	$26,567,676
J4	REAL & TANGIBLE PERSONAL, UTIL	7		$0	$928,543	$658,550
J6	REAL & TANGIBLE PERSONAL, UTIL	452		$0	$751,448,417	$707,000,042
J8	REAL & TANGIBLE PERSONAL, UTIL	1		$0	$2,326	$1,289
L1	TANGIBLE, PERSONAL PROPERTY, C	52		$0	$1,424,495	$320,632
L2	TANGIBLE, PERSONAL PROPERTY, I	232		$0	$156,385,252	$127,969,406
M1	TANGIBLE OTHER PERSONAL, MOBI	102		$888,203	$5,661,230	$5,234,288
X		228	8,877.1765	$481,682	$44,084,435	$0
		Totals	727,895.4541	$3,372,250	$4,633,001,208	$3,471,285,902

New Value

TOTAL NEW VALUE MARKET:	**$3,372,250**
TOTAL NEW VALUE TAXABLE:	**$2,822,606**

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	2	2025 Market Value	$51,689
EX366	HB366 Exempt	146	2025 Market Value	$48,828
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$100,517**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	55	$1,104,083
HS	Homestead	17	$648,347
	PARTIAL EXEMPTIONS VALUE LOSS	**72**	**$1,752,430**
		NEW EXEMPTIONS VALUE LOSS	**$1,852,947**

Increased Exemptions

Exemption	Description	Count	Increased Exemption_Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$1,852,947**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
199	$198,130	$105,020	$93,110

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
113	$114,522	$51,709	$62,813

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
199	$124,270	$52,729	$71,541

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
113	$83,494	$31,250	$52,244

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
122	$126,152,660	$67,772,446

2026 CERTIFIED TOTALS

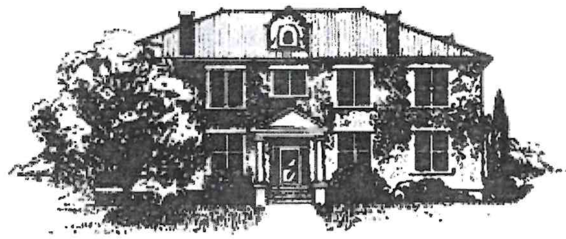
311 - McMULLEN COUNTY

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2025

TAX RATE



McMULLEN COUNTY
TILDEN, TEXAS 78072

August 26th, 2025

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate for 2025 be adopted at .46 cents which is a 4.17 percent decrease in the tax rate.

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy.

Motion by: ____________

Second by: ____________

Passed and adopted this 26th day of August 2025.

By the following vote:

AYES: 4

NAYS: 0

Abstentions: Ø

Attest: ____________
McMullen County Clerk

Date: August 26th, 2025

2024 & OLDER
REFUNDS

MCMULLEN COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

==

Program Name : etr prior yr refunds v1.11
Report Date : 06/17/2026 02:33 PM

Request Sequence No. : 5177982 Tax Unit : 100 - MCMULLEN COUNTY

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
2266	2023	100	-58.36	0.480000	0.000000	0.000000	-58.36	0.00	0.00
99045	2023	100	-132.75	0.480000	0.000000	0.000000	-132.75	0.00	0.00
102262	2024	100	-226.61	0.480000	0.000000	0.000000	-226.61	0.00	0.00
103458	2024	100	-202.25	0.480000	0.000000	0.000000	-202.25	0.00	0.00
2266	2024	100	-58.36	0.480000	0.000000	0.000000	-58.36	0.00	0.00
5217	2024	100	-327.11	0.480000	0.000000	0.000000	-327.11	0.00	0.00
72223	2024	100	-3,674.63	0.480000	0.000000	0.000000	-3,674.63	0.00	0.00
86790	2024	100	78.19	0.480000	0.000000	0.000000	78.19	0.00	0.00
99045	2024	100	-132.75	0.480000	0.000000	0.000000	-132.75	0.00	0.00
	TAX UNIT 100 TOTALS		-4,734.63				-4,734.63	0.00	0.00

2025 & 2026

INDIGENT HEALTH

#4

1/1

Expenditure Code Report
Fund 012 Welfare Department
McMullen County Tilden TX.
07/01/2025 to 06/30/2026

Claim Number	Claim Date	Description	Check Date	Dept Num	LINE Code	Job Code	Claim Amount	Check Number	Payee Name
25.1106	07/14/25	Medical Expenses	07/14/25	640	5190		643.77	44710	BHS Physicians Network,
25.1173	07/14/25	Medical Expenses	07/14/25	640	5190		168.62	44765	Mario A Bustamante, MD
25.1464	08/26/25	Medical Expenses	08/26/25	640	5190		33.95	45025	Mario A Bustamante, MD
25.1492	08/26/25	Medical Expenses	08/26/25	640	5190		60.41	45051	VHS San Antonio Imaging
25.1765	10/28/25	Medical Expenses	10/28/25	640	5190		132.56	45450	Atascosa Health Center,
25.2136	12/30/25	Medical Expenses	12/30/25	640	5190		141.66	45712	Connally Memorial Medic
			Subtotal				1,180.97		
			Department Total				**1,180.97**		
			Fund 012 Total				**1,180.97**		
			Grand Total				**1,180.97**		

Expenditure Code Report
Fund 012 Welfare Department
McMullen County Tilden TX.
07/01/2024 to 06/30/2025

Claim Number	Claim Date	Description	Check Date	Dept Num	LINE Code	Job Code	Claim Amount	Check Number	Payee Name
24.1466	08/27/24	Medical Expenses	08/27/24	640	5190		147.75	42899	Atascosa Health Center
24.1573	09/09/24	Medical Expenses	09/09/24	640	5190		66.61	42987	Labcorp of America Hol
24.1578	09/09/24	Medical Expenses	09/09/24	640	5190		108.22	42991	Mario A Bustamante, MD
24.1659	09/24/24	Medical Expenses	09/24/24	640	5190		298.00	43066	Prosperity Bank - Pett
24.1825	10/29/24	Medical Expenses	10/29/24	640	5190		41.70	43204	Eye Care of Texas
24.1850	10/29/24	Medical Expenses	10/29/24	640	5190		47.68	43225	Mario A Bustamante, MD
24.2015	11/26/24	Medical Expenses	11/26/24	640	5190		148.26	43438	Mario A Bustamante, MD
24.2034	11/26/24	Medical Expenses	11/26/24	640	5190		51.59	43455	South Texas Radiology
25.102	12/31/24	Medical Expenses	01/28/25	640	5190		73.40	43698	Atascosa Health Center
25.109	12/31/24	Medical Expenses	01/28/25	640	5190		80.91	43705	MH Atascosa
25.116	12/31/24	Medical Expenses	01/28/25	640	5190		25.39	43712	South Texas Radiology
25.411	03/10/25	Medical Expenses	03/10/25	640	5190		129.76	43972	Mario A Bustamante, MD
25.490	03/25/25	Medical Expenses	03/25/25	640	5190		205.82	44050	MH Atascosa
25.508	03/25/25	Medical Expenses	03/25/25	640	5190		145.14	44067	South Texas Radiology
25.696	05/12/25	Medical Expenses	05/12/25	640	5190		92.73	44218	BHS Physicians Network
25.802	05/27/25	Medical Expenses	05/27/25	640	5190		110.19	44307	Atascosa Health Center
25.804	05/27/25	Medical Expenses	05/27/25	640	5190		692.01	44309	BHS Physicians Network
25.844	05/27/25	Medical Expenses	05/27/25	640	5190		47.68	44342	Mario A Bustamante, MD
			Subtotal				2,512.84		
			Department Total				**2,512.84**		
			Fund 012 Total				**2,512.84**		
			Grand Total				**2,512.84**		

Indigent Health Care

Prepared by: Jill Atkinson
EXP.CODE.RPT

Printed 14:28:57 09 JUL 2025

2025 & 2026

INDIGENT DEFENSE

Bessie Guerrero

From:	Regina Dove
Sent:	Tuesday, July 21, 2026 7:50 PM
To:	Bessie Guerrero
Subject:	RE: TNT Info

I think it should be the 55,033 less the 15,887 = 39,146. (our net expense)

Sounds good!

From: Bessie Guerrero <Bessie.Guerrero@mcmullencounty.org>
Sent: Tuesday, July 21, 2026 9:02 AM
To: Regina Dove <rdove@mcmullencounty.org>
Subject: RE: TNT Info

So the amount for the Indigent Defense on the worksheet should be $55,033 and not $15,887?

P.S. As soon as Blaine gives me the Certified Totals I plan to send the worksheet to you for your review.

Bessie Guerrero
McMullen Co. Tax Assessor-Collector
PH: 361.274.3314

Jill Atkinson
Treasurer
501 River Street PO Box 37
Tilden, TX 78072

TREASURER'S RECEIPT

McMullen County

RECEIPT NUMBER 13696
ENTRY DATE 07/27/2026

RECEIVED FROM:
Comptroller, TIDC

NOTES:
FY25 Formula Grant Payment
Paying Agency: Office of Court Administration
Document 90047966

RECEIPT DATE
07/27/2026
Received By:
Jill Atkinson

PAYMENT TYPE	AMOUNT	ACCOUNT #	DESCRIPTION	AMOUNT
Check 151936671	15,887.00	012.330.3325	Indigent Defense Grant	15,887.00

AUTHORIZED SIGNATURE: Jill Atkinson

TOTAL 15,887.00

Jill Atkinson
Treasurer
501 River Street PO Box 37
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McMullen County

RECEIPT NUMBER 13696
ENTRY DATE 07/27/2026

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Check 151936671	15,887.00	012.330.3325	Indigent Defense Grant	15,887.00

AUTHORIZED SIGNATURE: Jill Atkinson

TOTAL 15,887.00

#5

Expenditure Code Report
Fund 012 District Court
McMullen County Tilden TX.
07/01/2024 to 06/30/2025

Claim Number	Claim Date	Description	Check Date	Dept Num	LINE Code	Job Code	Claim Amount	Check Number	Payee Name
24.1410	08/12/24	Indigent Defense Costs	08/12/24	435	5050		176.00	42846	Lisa T Riley
24.1514	08/27/24	Indigent Defense Costs	08/27/24	435	5050		1,500.00	42940	Sandra Eastwood
24.1665	09/24/24	Indigent Defense Costs	09/24/24	435	5050		6,000.00	43072	Sandra Eastwood
24.1868	10/29/24	Indigent Defense Costs	10/29/24	435	5050		5,500.00	43241	Sandra Eastwood
24.2099	12/09/24	Indigent Defense Costs	12/09/24	435	5050		2,680.00	43520	Travis W. Berry
24.2155	12/31/24	Indigent Defense Costs	12/31/24	435	5050		1,850.00	43569	Richard D Zapata
25.426	03/10/25	Indigent Defense Costs	03/10/25	435	5050		2,000.00	43986	Richard D Zapata
25.608	04/14/25	Indigent Defense Costs	04/14/25	435	5050		2,655.00	44151	Richard D Zapata
25.806	05/27/25	Indigent Defense Costs	05/27/25	435	5050		49,145.14	44311	Bee County Auditor
			Subtotal				71,506.14		
			Department Total				**71,506.14**		
			Fund 012 Total				**71,506.14**		
			Grand Total				**71,506.14**		

Indigent Defense

Prepared by: Brittany Markley
EXP.CODE.RPT

Printed 14:48:21 09 JUL 2025

Jill Atkinson
Treasurer
501 River Street PO Box 37
Tilden, TX 78072

TREASURER'S RECEIPT

McMullen County

RECEIPT NUMBER 12
ENTRY DATE 04/25/20

#5

RECEIVED FROM:	NOTES:	RECEIPT DATE
Comptroller, TIDC	FY24 FORMULA GRANT PAYMENT	04/17/2025 **Received By:** Brittany Markley

PAYMENT TYPE	AMOUNT	ACCOUNT #	DESCRIPTION	AMOUNT
Direct Deposit	15,999.00	012.330.3325	Indigent Defense Grant	15,999.00

AUTHORIZED SIGNATURE: **TOTAL** 15,999.00

Jill Atkinson
Treasurer
501 River Street PO Box 37
Tilden, TX 78072

TREASURER'S RECEIPT

McMullen County

RECEIPT NUMBER 12895
ENTRY DATE 04/25/2025

RECEIVED FROM:	NOTES:	RECEIPT DATE
Comptroller, TIDC	FY24 FORMULA GRANT PAYMENT	04/17/2025 **Received By:** Brittany Markley

PAYMENT TYPE	AMOUNT	ACCOUNT #	DESCRIPTION	AMOUNT
Direct Deposit	15,999.00	012.330.3325	Indigent Defense Grant	15,999.00

AUTHORIZED SIGNATURE: **TOTAL** 15,999.00

2025

EXCESS DEBT

Request Seq: 5177988

Run Date: 06/17/2026 02:37:57PM

MCMULLEN COUNTY TAX OFFICE
EXCESS DEBT SERVICE TAX COLLECTIONS REPORT FOR JULY 1, 2025 THRU JUNE 30, 2026

ENTITY: 100 - MCMULLEN COUNTY

MONTH	YEAR	1 CURRENT COLLECTIONS	2 DELINQUENT COLLECTIONS	3 P&I	4 TOTAL	5 CURRENT I&S (INCLUDES P&I)	6 DELINQUENT I&S (INCLUDES P&I)	7 CURRENT M&O (INCLUDES P&I)	8 DELINQUENT M&O (INCLUDES P&I)	TOTAL
7	2025	0.00	171,565.46	52,192.35	223,757.81	0.00	0.00	0.00	223,757.81	223,757.81
8	2025	0.00	4,224.55	787.41	5,011.96	0.00	0.00	0.00	5,011.96	5,011.96
9	2025	0.00	12,035.33	3,742.97	15,778.30	0.00	0.00	0.00	15,778.30	15,778.30
10	2025	474,930.28	3,587.14	755.59	479,273.01	0.00	0.00	474,930.28	4,342.73	479,273.01
11	2025	1,216,095.44	8,518.37	1,836.01	1,226,449.82	0.00	0.00	1,216,095.44	10,354.38	1,226,449.82
12	2025	4,927,180.09	5,588.83	1,526.56	4,934,295.48	0.00	0.00	4,927,180.09	7,115.39	4,934,295.48
1	2026	9,219,376.81	24,796.50	6,044.46	9,250,217.77	0.00	0.00	9,219,376.81	30,840.96	9,250,217.77
2	2026	5,179,536.00	7,883.40	6,681.86	5,194,101.26	0.00	0.00	5,184,122.44	9,978.82	5,194,101.26
3	2026	189,257.82	2,271.53	14,540.02	206,069.37	0.00	0.00	203,044.78	3,024.59	206,069.37
4	2026	40,794.63	4,535.90	5,023.44	50,353.97	0.00	0.00	44,662.78	5,691.19	50,353.97
5	2026	111,475.56	802.13	1,764.55	114,042.24	0.00	0.00	112,919.13	1,123.11	114,042.24
6	2026	25,258.84	246.72	2,595.83	28,101.39	0.00	0.00	27,773.14	328.25	28,101.39
TOTAL:		**21,383,905.47**	**246,055.86**	**97,491.05**	**21,727,452.38**	**0.00**	**0.00**	**21,410,104.89**	**317,347.49**	**21,727,452.38**
ADJUSTMENTS:		**27,514.68**	**11,790.51**	**2,122.79**	**41,427.98**	**0.00**	**0.00**	**27,759.35**	**13,668.63**	**41,427.98**
TOTAL NET:		**21,356,390.79**	**234,265.35**	**95,368.26**	**21,686,024.40**	**0.00**	**0.00**	**21,382,345.54**	**303,678.86**	**21,686,024.40**

TOTAL COLUMNS 5 & 6: **0.00**

Tax Code 26.012(10)

[Effective January 1, 2020] "Excess collections" means the amount, if any, by which debt taxes collected in the preceding year exceeded the amount anticipated in the preceding year's calculation of the voter-approval tax rate, as certified by the collector under Section 26.04(b).

2026 ANTICIPATED COLLECTION RATE

McMULLEN COUNTY
TILDEN, TEXAS 78072

July 14th, 2026

Commissioner's Court
Of McMullen County
Tilden, Texas 78072

Ref: Certification of Collection Rate 2026

Gentlemen:

This Tax Assessor-Collector certification is required by the State Property Tax Code, Section 26.04 (b) and must be submitted to the governing body.

The anticipated combined collections of the current and delinquent taxes with penalties and interest will provide the County of McMullen with one hundred percent (100%) collections of the 2026 tax billing and is therefore certified at one hundred percent (100%).

If you have any questions, please let me know.

Sincerely,

Bessie Guerrero,
McMullen County Tax Assessor-Collector

COLLECTION RATES

2023 - 2025

Request Seq: 5177967

tnt_3yr_collect_rates.rdf v1.4

06/17/2026 14:30:09

MCMULLEN COUNTY

3 Year Collection Rate Report-Detail (Truth in Taxation)

Tax Unit(s): 100 * Includes Attorney Fees: Yes

Tax Unit	Year	Current Year Levy Paid(October 1- June 30)	Delinquent Levy Paid(July 1- June 30)	Penalty & Interest Paid(July 1- June 30)	Attorney Fees* Paid(July 1- June 30)	Sum of Collections	Original Levy**	Collections Rate (Collections/Levy*100)
100 -- MCMULLEN COUNTY								
	2025	15,842,574.60	5,748,148.36	95,448.15	42,097.57	21,728,268.68	21,415,423.94	101.46
	2024	16,413,331.00	4,489,678.64	65,072.74	14,389.54	20,982,471.92	20,738,209.01	101.18
	2023	17,842,010.64	2,005,313.67	62,385.09	14,842.63	19,924,552.03	19,518,912.35	102.08

** Please correct Original Levy where zero is encountered.
Original Levy is found on the Tax Unit Maintenance Screen