



The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by \_\_\_\_\_ last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by \_\_\_\_\_ this year.  
(name of taxing unit)

|                                                | 2025                                                                 | 2026                                                                 | Change                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total tax rate<br/>(per \$100 of value)</b> | 2025 adopted tax rate                                                | 2026 proposed tax rate                                               | (Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%                                                                                                                                     |
| <b>Average homestead taxable value</b>         | 2025 average taxable value of residence homestead                    | 2026 average taxable value of residence homestead                    | (Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%                                                                                                                                                                                                                                     |
| <b>Tax on average homestead</b>                | 2025 amount of taxes on average taxable value of residence homestead | 2026 amount of taxes on average taxable value of residence homestead | (Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% |
| <b>Total tax levy on all properties</b>        | 2025 levy                                                            | (2026 proposed rate x current total value)/100                       | (Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%                                                                                                                                                                       |

*(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)*

### **No-New-Revenue Maintenance and Operations Rate Adjustments**

#### **State Criminal Justice Mandate (counties)**

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has  
(county name) (county name)  
 spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost  
(amount minus any amount received from state revenue for such costs)  
 of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County  
(county name)  
 Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues  
(county name)  
 received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

#### **Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.  
 For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ \_\_\_\_\_  
(amount of increase)  
 This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

#### **Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted  
 under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code  
 of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's  
 enhanced indigent defense compensation expenditures is \$ \_\_\_\_\_.  
(amount of increase)  
 This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

#### **Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 on expenditures to maintain and operate an eligible county hospital.  
 For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_  
(amount of increase)  
 This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

#### ***(If the tax assessor for the taxing unit maintains an internet website)***

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_  
(name of taxing unit)  
 at \_\_\_\_\_ or \_\_\_\_\_, or visit \_\_\_\_\_  
(telephone number) (email address) (internet website address)  
 for more information.

#### ***(If the tax assessor for the taxing unit does not maintain an internet website)***

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_  
(name of taxing unit)  
 at \_\_\_\_\_ or \_\_\_\_\_.  
(telephone number) (email address)