

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lakeview

Taxing Unit Name

112 S. 5th St. Memphis, Texas 79245

Taxing Unit's Address, City, State, ZIP Code

806-259-2393

Phone (area code and number)

<https://www.texasaxtransparency.com/HALL>

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://hallcad.org/home/Custom?custurl=/home/TNTData/>

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 8,131,590
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,131,590
4.	Prior year total adopted tax rate.	\$ 0.179040 /\$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.	\$ 8,131,590
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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 462,910 C. Value loss. Add A and B. ⁷	\$ 462,910
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.	\$ 462,910
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.	\$ 7,668,680
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,730
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 0
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 13,730

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: \$ 7,717,150 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.	\$ 7,717,150
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 \$ 0 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.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 7,717,150
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	\$ 0

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.	\$ 0
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 7,717,150
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.177915 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.179040 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,131,590
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 14,558
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0 E. Add Line 31 to 32D.	\$ 14,558
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,717,150
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.188644 /\$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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$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..... \$ <u>0</u> 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..... - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$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..... \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.188644</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.188644</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.195246</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.000000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> /\$100 c. Add Line D42(B)(b) to Line 42 \$ <u>0.000000</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.000000</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.000000</u> /\$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).	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate. 101.00 % C. Enter the 2024 actual collection rate. 101.00 % D. Enter the 2023 actual collection rate. 100.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,717,150
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.	\$ 0.195246 /\$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.	\$ _____ /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,717,150
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.177915 / \$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.	\$ 0.177915 / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.195246 / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.195246 / \$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,717,150
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).	\$ 0.195246 / \$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)	\$ 0.179045 /\$100
	B. Unused increment rate (Line 68)	\$ 0.000012 /\$100
	C. Subtract B from A	\$ 0.179033 /\$100
	D. Adopted Tax Rate	\$ 0.179040 /\$100
	E. Subtract D from C	\$ -0.000007 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 8,131,030
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
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)	\$ 0.164231 /\$100
	B. Unused increment rate (Line 67)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.164231 /\$100
	D. Adopted Tax Rate	\$ 0.164230 /\$100
	E. Subtract D from C	\$ 0.000001 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 8,564,650
	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)	\$ 0.256127 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.256127 /\$100
	D. Adopted Tax Rate	\$ 0.256100 /\$100
	E. Subtract D from C	\$ 0.000027 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 5,085,530
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 1
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000012 /\$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)	\$ 0.195258 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

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

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

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.188644 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,717,150
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 6.479075 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 6.667719 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.179040 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,668,680
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,717,150
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).	\$ 0.195258 /\$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. \$ 0.177915 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27**Voter-approval tax rate.** \$ 0.195258 /\$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.** \$ 6.667719 /\$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:

0

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➡

Gina Chavira

Printed Name of Taxing Unit Representative

**sign
here** ➡*Gina Chavira*

Taxing Unit Representative

08/03/2026

Date

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

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	14,370	22	0	Exempt Property	79,730	25	162,500	1
Non Homesite	(+)	121,390	168	15,500	Under \$500/\$2500	2,800	7	0	0
Productivity Market	(+)	0	0	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		135,760	190	15,500	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	0	0		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	0	0		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	1,568,380	22	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	0	0	0	MultiUse	0	0		
Non Homesite	(+)	3,336,160	74	64,230	Solar/Wind Power	0	0		
New Non Homesite	(+)	0	0	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		4,904,540	96	64,230	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	0	0	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	39,250	2	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal (=)		39,250	2	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						82,530		162,500	
Minerals/Oil & Gas	(+)	162,500	1		Total Losses (includes Prod. Loss & Cap Loss) (=)				600,150
Industrial Real	(+)	2,632,500	2		Total Appraised Value (=)				8,131,590
Industrial/Utility Personal Property	(+)	857,190	25		Homestead Exemptions		Value	# of Items	
Total Mineral Market Value (=)		3,652,190	28		Homestead H,S	(+)	0	0	
Total Real & Personal Market	(+)	5,079,550	288		Senior S	(+)	0	0	
Total Mineral/Industrial Market	(+)	3,652,190	28		Disabled B	(+)	0	0	
Total Market Value (=)		8,731,740	316		DV 100%	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	307,190	20		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	47,930	28		Total Reimbursable	(=)	0	0	
Total Market After Cap (=)		8,376,620			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	0	0	
Productivity Loss	(-)	0	0		Optional 65	(+)	0	0	
Total Market Taxable (=)		8,376,620			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	0		
					Total Exemptions* (-)				0
11 - CITY OF LAKEVIEW Net Taxable Value (=) 8,131,590									

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
10	10	0	2	0	0	0	0	0	0	0

Total Parcels*: 220* Parcel count is figured by parcel per ownership

Total Owners: 104

Total Items: 229

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Average Values* (Includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$71,943	22	Market	\$ 1,582,750
Taxable	\$58,699		Taxable	\$ 1,291,380
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$71,943	22	Market	\$ 1,582,750
Taxable	\$58,699		Taxable	\$ 1,291,380
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$71,943	22	Market	\$ 1,582,750
Taxable	\$58,699		Taxable	\$ 1,291,380

Median Homestead Values* (Includes protested & exempt value)

DISABLED	Market: \$38,040	Market Value After Cap: \$34,170	Net Taxable Value: \$34,170
HOMESTEAD	Market: \$30,260	Market Value After Cap: \$19,800	Net Taxable Value: \$19,800
OVER 65	Market: \$104,430	Market Value After Cap: \$78,330	Net Taxable Value: \$78,330
ALL Homesteads	Market: \$70,700	Market Value After Cap: \$50,310	Net Taxable Value: \$50,310

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	57	26.9900	30,120			2,766,440	0		2,796,560	2,447,050	2,447,050
A2	1	0.4820	450			25,420	0		25,870	24,040	24,040
A3	13	4.4740	10,580			30,020	0		40,600	40,450	40,450
A*	71	31.9460	41,150			2,821,880	0		2,863,030	2,511,540	2,511,540
C1	76	31.0588	35,930			0	0		35,930	35,930	35,930
C*	76	31.0588	35,930			0	0		35,930	35,930	35,930
D2	9	0.0000	0			177,730	0		177,730	177,730	177,730
D*	9	0.0000	0			177,730	0		177,730	177,730	177,730
E	9	18.7740	21,860			0	0		21,860	21,860	21,860
E*	9	18.7740	21,860			0	0		21,860	21,860	21,860
F1	6	2.2550	5,880			250,670	0		256,550	252,920	252,920
F1	6	2.2550	5,880			250,670	0		256,550	252,920	252,920
F2	4	18.6800	14,940			1,541,560	0	2,632,500	4,189,000	4,189,000	4,189,000
F2	4	18.6800	14,940			1,541,560	0	2,632,500	4,189,000	4,189,000	4,189,000
F*	10	20.9350	20,820			1,792,230	0	2,632,500	4,445,550	4,441,920	4,441,920
J3	1	0.0000	0			0	0	128,030	128,030	128,030	128,030
J4	2	0.1600	500			48,470	0	15,090	64,060	64,060	64,060
J6	3	0.0000	0			0	0	14,400	14,400	14,400	14,400
J*	6	0.1600	500			48,470	0	157,520	206,490	206,490	206,490
L1	2	0.0000	0			0	39,250		39,250	39,250	39,250
L1	2	0.0000	0			0	39,250		39,250	39,250	39,250
L2A	1	0.0000	0			0	0	38,500	38,500	38,500	38,500
L2C	1	0.0000	0			0	0	102,720	102,720	102,720	102,720
L2G	5	0.0000	0			0	0	355,940	355,940	355,940	355,940
L2H	6	0.0000	0			0	0	1,310	1,310	1,310	0
L2J	1	0.0000	0			0	0	1,520	1,520	1,520	1,520
L2K	3	0.0000	0			0	0	166,020	166,020	166,020	166,020
L2O	2	0.0000	0			0	0	2,110	2,110	2,110	620
L2P	1	0.0000	0			0	0	31,550	31,550	31,550	31,550
L2	20	0.0000	0			0	0	699,670	699,670	699,670	696,870
L*	22	0.0000	0			0	39,250	699,670	738,920	738,920	736,120
XU	1	0.0000	0			0	0	162,500	162,500	162,500	0
XV	25	10.8340	15,500			64,230	0		79,730	79,730	0
X*	26	10.8340	15,500			64,230	0	162,500	242,230	242,230	0
TOTAL:	229	113.7078	135,760	0	0	4,904,540	39,250	3,652,190	8,731,740	8,376,620	8,131,590

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	14,870	23	0	Exempt Property	80,370	24	162,500	1
Non Homesite	(+)	138,410	167	16,140	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	0	0	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land(=)		153,280	190	16,140	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	0	0		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	0	0		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	39,250	2	271,790	9
Productivity Loss(=)		0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	2,470	8
Improvements					BPP Exempt: Multi Situs on J	0	0	150,510	5
Homesite	(+)	1,760,460	23	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	0	0	0	MultiUse	0	0		
Non Homesite	(+)	3,247,380	73	64,230	Solar/Wind Power	0	0		
New Non Homesite	(+)	0	0	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement(=)		5,007,840	96	64,230	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	0	0	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	39,250	2	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal(=)		39,250	2	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						119,620		587,270	
Minerals/Oil & Gas	(+)	162,500	1		Total Losses (includes Prod. Loss & Cap Loss) (=)				1,001,920
Industrial Real	(+)	2,796,790	3		Total Appraised Value (=)			7,717,150	
Industrial/Utility Personal Property	(+)	559,410	26		Homestead Exemptions				
Total Mineral Market Value(=)		3,518,700	30			Value	# of Items		
Total Real & Personal Market	(+)	5,200,370	288		Homestead H,S	(+)	0	0	
Total Mineral/Industrial Market	(+)	3,518,700	30		Senior S	(+)	0	0	
Total Market Value(=)		8,719,070	318		Disabled B	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		DV 100%	(+)	0	0	
10% Homestead Cap Loss	(-)	269,740	19		Surviving Spouse of a Service Member	(+)	0	0	
20% Circuit Breaker Limitation	(-)	25,290	4		Surviving Spouse of a First Responder	(+)	0	0	
Total Market After Cap(=)		8,424,040			Total Reimbursable (=)		0	0	
Land Timber Gain	(+)	0	0		Local Discount	(+)	0	0	
Productivity Loss	(-)	0	0		Disabled Veteran	(+)	0	0	
Total Market Taxable(=)		8,424,040			Optional 65	(+)	0	0	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		0		
					Total Exemptions* (-)				0

11 - CITY OF LAKEVIEW Net Taxable Value (=)	7,717,150
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Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
11	10	0	2	0	0	0	0	0	0	0

Total Parcels*: 222* Parcel count is figured by parcel per ownership

Total Owners: 105

Total Items: 229

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special/Certified Totals

New Improvement/Personal Market: \$0 Taxable: \$0	Industrial/Utility/Personal Property New Value Taxable: \$0	Grand Total New Value Taxable: \$0
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New AG/Timber
Market: \$0
Taxable: \$0
Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$0
Exempt Value of First Time Partial Exemption: \$0

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$77,188	23	Market	\$1,775,330
Taxable	\$66,148		Taxable	\$1,521,410
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$77,188	23	Market	\$1,775,330
Taxable	\$66,148		Taxable	\$1,521,410
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$77,188	23	Market	\$1,775,330
Taxable	\$66,148		Taxable	\$1,521,410

Median Homestead Values* (includes protested & exempt value)

DISABLED	Market: \$38,040	Market Value After Cap: \$37,590	Net Taxable Value: \$37,590
HOMESTEAD	Market: \$32,750	Market Value After Cap: \$30,160	Net Taxable Value: \$30,160
OVER 65	Market: \$104,430	Market Value After Cap: \$86,160	Net Taxable Value: \$86,160
ALL Homesteads	Market: \$78,160	Market Value After Cap: \$66,800	Net Taxable Value: \$66,800

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	57	26.9900	30,120			2,869,740	0		2,899,860	2,613,140	2,613,140
A2	1	0.4820	450			25,420	0		25,870	25,870	25,870
A3	14	4.7630	11,540			32,940	0		44,480	44,480	44,480
A*	72	32.2350	42,110			2,928,100	0		2,970,210	2,683,490	2,683,490
C1	77	31.3798	38,530			0	0		38,530	37,030	37,030
C*	77	31.3798	38,530			0	0		38,530	37,030	37,030
D2	7	0.0000	0			157,930	0		157,930	157,930	157,930
D*	7	0.0000	0			157,930	0		157,930	157,930	157,930
E	7	17.6820	25,320			0	0		25,320	22,080	22,080
E1	1	0.8030	1,260			16,880	0		18,140	18,140	18,140
E*	8	18.4850	26,580			16,880	0		43,460	40,220	40,220
F1	6	2.2550	5,880			250,670	0		256,550	252,980	252,980
F1	6	2.2550	5,880			250,670	0		256,550	252,980	252,980
F2	5	18.6800	23,540			1,541,560	0	2,796,790	4,361,890	4,361,890	4,361,890
F2	5	18.6800	23,540			1,541,560	0	2,796,790	4,361,890	4,361,890	4,361,890
F*	11	20.9350	29,420			1,792,230	0	2,796,790	4,618,440	4,614,870	4,614,870
J3	1	0.0000	0			0	0	134,020	134,020	134,020	9,020
J4	2	0.1600	500			48,470	0	11,410	60,380	60,380	48,970
J6	3	0.0000	0			0	0	14,100	14,100	14,100	0
J*	6	0.1600	500			48,470	0	159,530	208,500	208,500	57,990
L1	2	0.0000	0			0	39,250		39,250	39,250	0
L1	2	0.0000	0			0	39,250		39,250	39,250	0
L2A	1	0.0000	0			0	0	38,500	38,500	38,500	0
L2C	1	0.0000	0			0	0	107,850	107,850	107,850	0
L2G	4	0.0000	0			0	0	52,740	52,740	52,740	47,100
L2H	8	0.0000	0			0	0	2,470	2,470	2,470	0
L2J	1	0.0000	0			0	0	1,520	1,520	1,520	0
L2K	3	0.0000	0			0	0	163,500	163,500	163,500	78,520
L2O	2	0.0000	0			0	0	2,790	2,790	2,790	0
L2P	1	0.0000	0			0	0	30,510	30,510	30,510	0
L2	21	0.0000	0			0	0	399,880	399,880	399,880	125,620
L*	23	0.0000	0			0	39,250	399,880	439,130	439,130	125,620
XU	1	0.0000	0			0	0	162,500	162,500	162,500	0
XV	24	10.5130	16,140			64,230	0		80,370	80,370	0
X*	25	10.5130	16,140			64,230	0	162,500	242,870	242,870	0
TOTAL:	229	113.7078	153,280	0	0	5,007,840	39,250	3,518,700	8,719,070	8,424,040	7,717,150

Jurisdiction	Jur_Name	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
00	HALL COUNTY APPR DIST	8,873,550	-	8,873,550
01	HALL COUNTY	8,843,350	-	8,843,350
01IS	HALL COUNTY I&S	8,843,350	-	8,843,350
10	CITY OF ESTELLINE	483,460	-	483,460
11	CITY OF LAKEVIEW	462,910	-	462,910
12	CITY OF MEMPHIS	4,950,470	-	4,950,470
13	CITY OF TURKEY	895,080	-	895,080
30	CHILDRESS ISD	430,980	-	430,980
31	MEMPHIS-LAKEVIEW ISD	7,878,650	134,960	8,013,610
32	TURKEY-QUITAQUE ISD M&O	1,196,660	6,120	1,202,780
32IS	TURKEY-QUITAQUE ISD I&S	1,196,660	6,120	1,202,780
50	WATER DISTRICT	8,843,350	-	8,843,350
50B	WATER DISTRICT (Brisco County)	-	-	-
60	HALL COUNTY HOSPITAL DISTRICT	8,843,350	-	8,843,350
80	MEMPHIS-CHILDRESS CO	143,450	-	143,450
81	MEMPHIS-COLLNSGWORTH	486,930	-	486,930

2025 Hall County Appraisal District YEAR TO DATE TOTALS FOR CITY OF LAKEVIEW

From 07/01/2025 To 06/30/2026

Run Date/Time: 07/31/2026 3:48:38 pm		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL	Page 1 of 1
11	Beginning Balance:	14,558.95	0.00	14,558.95		1,574.23		16,133.18	
	Late Exemption:	0.00	0.00	0.00		0.00		0.00	
	Other Adjustments:	0.00	0.00	0.00		-3.23		-3.23	
	Supplements:	0.00	0.00	0.00		0.00		0.00	
	Total Adjustments:	0.00	0.00	0.00		-3.23		-3.23	
	Adjusted Balance:	14,558.95	0.00	14,558.95		1,571.00		16,129.95	
	Total Tax Collected:	14,197.13	0.00	14,197.13	97.51%	325.30	0.21%	14,522.43	
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00	
	Uncollected Balance:	361.82	0.00	361.82		1,245.70		1,607.52	
	Tax:	14,197.13	0.00	14,197.13	97.51%	325.30	0.21%	14,522.43	
	Discount:	-152.80	0.00	-152.80		0.00		-152.80	
	Penalty:	161.51	0.00	161.51		164.96		326.47	
	Overshort:	0.00	0.00	0.00		0.00		0.00	
	Net Collected :	14,205.84	0.00	14,205.84		490.26		14,696.10	
	Attorney:	0.00	0.00	0.00		98.04		98.04	
	Court Cost:	0.00	0.00	0.00		0.00		0.00	
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00	
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00	
	Total :	14,205.84	0.00	14,205.84		588.30		14,794.14	

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	\$299.66	\$0.00	\$0.00	\$299.66	\$131.21	43.79%	\$0.00	\$168.45
2023	\$287.42	\$0.00	\$0.00	\$287.42	\$55.95	19.47%	\$0.00	\$231.47
2022	\$181.59	\$0.00	\$0.00	\$181.59	\$0.38	0.21%	\$0.00	\$181.21
2021	\$79.89	\$0.00	\$0.00	\$79.89	\$0.40	0.50%	\$0.00	\$79.49
2020	\$112.65	\$0.00	\$0.00	\$112.65	\$36.60	32.49%	\$0.00	\$76.05
2019	\$107.49	\$0.00	\$0.00	\$107.49	\$34.40	32.00%	\$0.00	\$73.09
2018	\$107.01	\$0.00	\$0.00	\$107.01	\$34.21	31.97%	\$0.00	\$72.80
2017	\$98.41	\$0.00	\$0.00	\$98.41	\$32.15	32.67%	\$0.00	\$66.26
2016	\$59.75	\$0.00	\$0.00	\$59.75	\$0.00	0.00%	\$0.00	\$59.75
2015	\$55.91	\$0.00	\$0.00	\$55.91	\$0.00	0.00%	\$0.00	\$55.91
2014	\$68.52	\$0.00	\$0.00	\$68.52	\$0.00	0.00%	\$0.00	\$68.52
2013	\$61.12	\$0.00	\$0.00	\$61.12	\$0.00	0.00%	\$0.00	\$61.12
2012	\$3.94	\$0.00	\$0.00	\$3.94	\$0.00	0.00%	\$0.00	\$3.94
2011	\$3.78	\$0.00	\$0.00	\$3.78	\$0.00	0.00%	\$0.00	\$3.78
2010	\$3.86	\$0.00	\$0.00	\$3.86	\$0.00	0.00%	\$0.00	\$3.86
2009	\$4.09	\$0.00	\$0.00	\$4.09	\$0.00	0.00%	\$0.00	\$4.09
2008	\$20.33	\$0.00	\$0.00	\$20.33	\$0.00	0.00%	\$0.00	\$20.33
2007	\$12.35	\$0.00	\$0.00	\$12.35	\$0.00	0.00%	\$0.00	\$12.35
2006	\$3.23	\$0.00	\$0.00	\$3.23	\$0.00	0.00%	\$0.00	\$3.23
2005	\$3.23	-\$3.23	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00