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

Form 50-856

Trinity Valley Community College (Consolidated)	903-675-6304
Taxing Unit Name	Phone *(area code and number)*
100 Cardinal Dr	https://www.tvcc.edu
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://www.tvcc.edu/property-tax-and-budget

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]	$ 28934870475
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]	$ 4766159893
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 24,168,710,582
4.	**Prior year total adopted tax rate.**	$ 0.113660 /$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:** $ 66484002 **B. Prior year values resulting from final court decisions:** - $ 54094343 **C. Prior year value loss.** Subtract B from A.[4]	$ 12,389,659

[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:** . . . . . $ 28908197 **B. Prior year disputed value:** . . . . . - $ 17281078 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 11,627,119
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 24,016,778
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 24,192,727,360
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: . . . . . $ 76121046 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . . . . + $ 291208707 **C. Value loss.** Add A and B. [7]	$ 367,329,753
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:** . . . . . $ 26544961 **B. Current year productivity or special appraised value:** . . . . . - $ 322291 **C. Value loss.** Subtract B from A. [8]	$ 26,222,670
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 393,552,423
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.	$ 39650715
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 23,759,524,222
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 27,005,075
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]	$ 136,210
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 27,141,285

[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:	$ 30356761538	
	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	- $ 43585350	
	E. Total current year value. Add A and B, then subtract C and D.		$ 30,313,176,188
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]	$ 196765155	
	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.		$ 196,765,155
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]		$ 5153594306
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]		$ 25,356,347,037
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]		$ 973502426

[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.	$ 973,502,426
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 24,382,844,611
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.111313 /$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 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.	$ 0.113660 /$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.*	$ 24,192,727,360
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 27,497,453
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.......... + $ 136,210	
	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.......... – $ 30,930	
	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.......... $ 105,280	
	E. Add Line 31 to 32D.	$ 27,602,733
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 24,382,844,611
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.113205 /$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..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$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..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000/$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.	$ 0.113205/$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.	$ 0.113205/$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.	$ 0.122261/$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] . . . . . $ 0.000000/$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.** . . . . . $ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . $ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42. . . . . . $ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0.000000/$100	
	e Add Line D42(c) to Line D42(d). . . . . . $ 0.000000/$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]	$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[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] .... 0.00 % **B.** Enter the prior year actual collection rate. .... 0.00 % **C.** Enter the 2024 actual collection rate. .... 0.00 % **D.** Enter the 2023 actual collection rate. .... 0.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	0.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 25,356,347,037
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.	$ 0.122261 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 25,356,347,037
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*.	$ 0.111313 /$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.	$ 0.111313 /$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*.	$ 0.122261 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.122261 /$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.*	$ 25,356,347,037
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).	$ 0.122261 /$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)	$ 0.000000/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.000000/$100
	D. Adopted Tax Rate	$ 0.000000/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2025 Total Taxable Value (Line 61)	$ 0
	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)	$ 0.000000/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.000000/$100
	D. Adopted Tax Rate	$ 0.000000/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2024 Total Taxable Value (Line 60)	$ 0
	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)	$ 0.000000/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.000000/$100
	D. Adopted Tax Rate	$ 0.000000/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000/$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)	$ 0.122261/$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.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$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.	$ 0.000000 /$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.*	$ 0.113660 /$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.*	$ 23,759,524,222
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.*	$ 24,382,844,611
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).	$ 0.122261 /$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. .... $ 0.111313 /$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 .... $ 0.122261 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. .... $ 0.000000 /$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:

Type text here

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 Stephanie Golem
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

08/07/2026
Date

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

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

Trinity Valley Community College (Consolidated)
Taxing Unit Name

903-675-6304
Phone Number *(area code and number)*

100 Cardinal Dr
Taxing Unit's Address, City, State, ZIP Code

https://www.tvcc.edu
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

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://www.tvcc.edu/property-tax-and-budget

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
Henderson County TIFF 1	21,107,054.00
Henderson County TIFF 3	12,579,692.00
Kaufman County TRZ3B	9,898,604.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

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

Form 50-856

Trinity Valley Community College - Henderson County	903-675-6304
Taxing Unit Name	Phone *(area code and number)*
100 Cardinal Dr	https://www.tvcc.edu
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://www.tvcc.edu/property-tax-and-budget

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]	$ 14,382,870,360
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]	$ 2,817,245,395
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 11,565,624,965
4.	**Prior year total adopted tax rate.**	$ 0.113660 /$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:** .... $ 66,484,002 B. **Prior year values resulting from final court decisions:** .... - $ 54,094,343 C. **Prior year value loss.** Subtract B from A.[4]	$ 12,389,659

[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:** .... $ 28,908,197 **B. Prior year disputed value:** .... - $ 17,281,078 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 11,627,119
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 24,016,778
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 11,589,641,743
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: .... $ 65,827,414 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 124,926,352 **C. Value loss.** Add A and B. [7]	$ 190,753,766
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:** .... $ 3,668,838 **B. Current year productivity or special appraised value:** .... - $ 48,239 **C. Value loss.** Subtract B from A. [8]	$ 3,620,599
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 194,374,365
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.	$ 32,596,063
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 11,362,671,315
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 12,914,812
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]	$ 100,764
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 13,015,576

[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: .... $ 14,934,620,761	
	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 .... - $ 33,686,746	
	E. Total current year value. Add A and B, then subtract C and D.	$ 14,900,934,015
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] .... $ 173,259,781	
	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.	$ 173,259,781
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]	$ 3,130,616,361
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]	$ 11,943,577,435
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]	$ 410,445,240

[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)

Henderson County Appraisal District

CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 25, 2026

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2026 value for TRINITY VALLEY COMMUNITY COLLEGE as follows:

Certified Appraisal Roll Totals

Market Value:	$20,808,554,224
Taxable Value:	$15,281,140,322

Value of Property Under Protest
(Please Subtract 50% Possible Loss from Certified Totals)

	Value under Protest	50% Possible Loss
Market Value:	$430,300,625	$215,150,313
Taxable Value:	$346,519,561	$173,259,781

The above certified totals were submitted to the Tax Collector/Assessor on July 27, 2026.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

P.O. Box 430, 1751 Enterprise, Athens, TX 75751, 903/675-9296, FAX 903/264-1722

Land		Value			
Homesite:		1,546,315,456			
Non Homesite:		2,718,070,940			
Ag Market:		3,036,387,593			
Timber Market:		158,739	**Total Land**	(+)	7,300,932,728

Improvement		Value			
Homesite:		6,442,168,529			
Non Homesite:		5,289,100,246	**Total Improvements**	(+)	11,731,268,775

Non Real	Count	Value			
Personal Property:	3,458	950,466,992			
Mineral Property:	40,656	31,906,004			
Autos:	0	0	**Total Non Real**	(+)	982,372,996
			Market Value	=	20,014,574,499

Ag	Non Exempt	Exempt			
Total Productivity Market:	3,031,867,940	4,678,392			
Ag Use:	45,206,503	56,167	**Productivity Loss**	(-)	2,986,659,407
Timber Use:	2,030	0	**Appraised Value**	=	17,027,915,092
Productivity Loss:	2,986,659,407	4,622,225			
			Homestead Cap	(-)	1,197,688,363
			23.231 Cap	(-)	184,413,455
			Assessed Value	=	15,645,813,274
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,262,942,914
			Net Taxable	=	14,382,870,360

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	195,605,650	192,414,030	122,605.97	125,366.93	1,608			
DPS	51,004	51,004	4.69	4.69	1			
OV65	2,816,832,265	2,624,780,361	1,790,699.68	1,813,906.81	12,010			
Total	3,012,488,919	2,817,245,395	1,913,310.34	1,939,278.43	13,619	**Freeze Taxable**	(-)	2,817,245,395
Tax Rate	0.1136600							

Freeze Adjusted Taxable = 11,565,624,965

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
15,058,799.68 = 11,565,624,965 * (0.1136600 / 100) + 1,913,310.34

Certified Estimate of Market Value:	20,012,652,469
Certified Estimate of Taxable Value:	14,380,793,027

Tif Zone Code	Tax Increment Loss
TIFF1	19,533,177
TIFF3	13,062,886

Tax Increment Finance Value:	32,596,063
Tax Increment Finance Levy:	37,048.69

Land		Value			
Homesite:		1,639,074,071			
Non Homesite:		2,914,634,270			
Ag Market:		3,003,787,498			
Timber Market:		158,739	Total Land	(+)	7,557,654,578

Improvement		Value			
Homesite:		6,534,895,627			
Non Homesite:		5,720,691,311	Total Improvements	(+)	12,255,586,938

Non Real	Count	Value			
Personal Property:	3,432	966,414,905			
Mineral Property:	40,738	28,897,803			
Autos:	0	0	Total Non Real	(+)	995,312,708
			Market Value	=	20,808,554,224

Ag	Non Exempt	Exempt			
Total Productivity Market:	2,999,275,375	4,670,862			
Ag Use:	44,273,525	48,286	Productivity Loss	(-)	2,954,999,820
Timber Use:	2,030	0	Appraised Value	=	17,853,554,404
Productivity Loss:	2,954,999,820	4,622,576			
			Homestead Cap	(-)	897,500,459
			23.231 Cap	(-)	271,251,631
			Assessed Value	=	16,684,802,314
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,403,661,992
			Net Taxable	=	15,281,140,322

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	212,187,173	207,990,987	127,332.91	130,257.25	1,608			
DPS	237,846	237,846	46.26	46.26	2			
OV65	3,124,825,430	2,919,726,571	1,969,890.38	2,001,871.72	12,282			
Total	3,337,250,449	3,127,955,404	2,097,269.55	2,132,175.23	13,892	Freeze Taxable	(-)	3,127,955,404
Tax Rate	0.1136600							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	445,398	445,398	415,482	29,916	2			
OV65	5,276,627	5,063,909	2,432,868	2,631,041	17			
Total	5,722,025	5,509,307	2,848,350	2,660,957	19	Transfer Adjustment	(-)	2,660,957

Freeze Adjusted Taxable = 12,150,523,961

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
15,907,555.08 = 12,150,523,961 * (0.1136600 / 100) + 2,097,269.55

Certified Estimate of Market Value:	20,738,817,602
Certified Estimate of Taxable Value:	15,223,996,661

Tif Zone Code	Tax Increment Loss
TIFF1	21,107,054
TIFF3	12,579,692

Tax Increment Finance Value: 33,686,746

Tax Increment Finance Levy:	38,288.36

New Value

TOTAL NEW VALUE MARKET:	**$429,966,766**
TOTAL NEW VALUE TAXABLE:	**$410,445,240**

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2025 Market Value	$27,829
EX-XL	11.231 Organizations Providing Economic Deve	1	2025 Market Value	$0
EX-XR	11.30 Nonprofit water or wastewater corporati	1	2025 Market Value	$239,625
EX-XT	11.34 Limitation on taxes in certain municipalit	25	2025 Market Value	$518,239
EX-XU	11.23 Miscellaneous Exemptions	2	2025 Market Value	$462,110
EX-XV	Other Exemptions (including public property, r	54	2025 Market Value	$64,447,687
EX366	HB366 Exempt	6,720	2025 Market Value	$131,924
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$65,827,414**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,791	$78,562,408
145D	11.145 (d) Multiple Situs, Leases	496	$5,736,742
145D1	11.145 (d-1) Multiple Situs, Consignment	2	$577
DP	Disability	70	$0
DPS	DISABLED Surviving Spouse	1	$0
DV1	Disabled Veterans 10% - 29%	5	$31,429
DV2	Disabled Veterans 30% - 49%	4	$30,000
DV3	Disabled Veterans 50% - 69%	10	$99,229
DV4	Disabled Veterans 70% - 100%	137	$1,114,471
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	$12,000
DVHS	Disabled Veteran Homestead	106	$29,208,464
OV65	Over 65	850	$10,011,032
OV65S	OV65 Surviving Spouse	8	$120,000
	PARTIAL EXEMPTIONS VALUE LOSS	**3,481**	**$124,926,352**
		NEW EXEMPTIONS VALUE LOSS	**$190,753,766**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$190,753,766**

New Ag / Timber Exemptions

2025 Market Value	$3,668,838	Count: 19
2026 Ag/Timber Use	$48,239	
NEW AG / TIMBER VALUE LOSS	**$3,620,599**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
25,923	$276,378	$34,459	$241,919

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
18,218	$270,183	$32,358	$237,825

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
25,923	$214,235	$2,346	$211,889

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
18,218	$200,320	$932	$199,388

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
432	$430,300,625	$289,375,900

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

LOW SWINNEY EVANS & JAMES
PLLC

July 16, 2026

Ms. Linda Moncada
Henderson County Appraisal District
lindam@hcadtx.org

Re: Value Resolutions regarding tax year 2025

Dear Ms. Moncada:

Several lawsuits affecting the tax year 2025 value of property in Henderson County have been resolved. For some cases, the resolution resulted in the changing of the account's final appraised value as follows:

Matter Name	Docket #	PID(s)	Certified Value	Final Disposition	Final Certified Value	Value Loss
Brian Webster & Marilyn Webster	CV25-0487-3	226502	$858,886	Nonsuit	$858,886	$0
		298307	$1,327,914		$1,327,914	$0
Richard A Hosley II & Marguerite C Hosley	CV25-0484-173	316626	$1,881,884	Agreed Judgment	$1,673,683	$208,201
B&B Pointe, LLC	CV25-0568-3	290626	$401,505	Agreed Judgment	$209,750	$191,755
Cedar Creek Lotco LLC	CV25-0535-392	200003991	$984,000	Agreed Judgment	$937,000	$47,000
B&G Trust	CV25-0489-3	246566	$1,911,223	Agreed Judgment	$1,275,000	$636,223
Brown Family Trust	CV25-0501-392	275710	$97,200	Nonsuit	$97,200	$0
Ben Abbott	CV25-0488-3	311198	$3,000,000	Agreed Judgment	$2,855,883	$144,117

Sooner Than Later LLC	CV25-0486-3	287686	$1,508,279	Agreed Judgment	$1,268,169	$240,110
Douglas H Robison & Lisa M Robison	CV25-0485-173	312637	$4,801,360	Agreed Judgment	$4,664,075	$137,285
Turner Home LLC	CV25-0490-173	288146	$1,821,940	Agreed Judgment	$1,610,410	$211,530
Rajchandra LLC	CV25-0494-392	3414	$1,994,845	Nonsuit	$1,994,845	$0
JHW Manageme nt Trust	CV25-0524-173	310116	$6,280,277	Agreed Judgment	$4,395,000	$1,885,277
Iasion, LLC	CV25-0516-173	4738	$55,728	Agreed Judgment	$55,728	$0
		1933	$1,958,969	Agreed Judgment	$1,500,000	$458,969
DP Sea Island, LLC	CV25-0505-173	313373	$6,593,597	Agreed Judgment	$5,195,000	$1,398,597
Toby W. Burke and Rebecca A. Burke	CV25-0482-392	306934	$775,000	Agreed Judgment	$750,000	$25,000
Ryan Holdings Texas LLC (Henderson - Land)	CV25-0471-392	215203	$435,861	Agreed Judgment	$435,861	$0
		215204	$44,863		$44,863	$0
		215205	$119,667		$119,667	$0
		215206	$3,721,036		$2,851,654	$869,382
		215207	$7,347		$7,347	$0
		296374	$9,522		$9,522	$0
		304174	$31,086		$31,086	$0
Bluescape Holdings LLC	CV25-0386-392	311082	$2,800,000	Agreed Judgment	$2,607,175	$192,825
		314199	$12,574,109		$10,288,625	$2,285,484
John D. Jordan and Heidi A. Jordan	CV25-0359-392	238795	$3,000,404	Agreed Judgment	$2,330,000	$670,404

Mark Francis and Amanda Francis (13380 Waterside Dr)	CV24-0599-173	310145/3384.0001.0313.68	$7,487,500	Agreed Judgment	$4,700,000	$2,787,500
		TOTALS:	**$66,484,002**		**$54,094,343**	**$12,389,659**

Please let me know if I may be of further assistance.

Sincerely,

Ryan L. James

2025 TVCC_Pending Appeals Under Chapter 42

Matter Name	Docket #	Open Date	Tax Years at Issue	Property in Lawsuit	GeoID	Entities	Noticed Market/ Assessed Value	Certified Value (ARB Final Market/Assessed Values)	P's Offer/Estimate (Undisputed Value)	Disputed Value
Robert Raymond, (4510 Long Cove)	CV25-0547-173	10/29/2025	2025	310114	3384.0001.0020.68	ML, LV, HE, HC, HR, TV	$8,106,325	$8,106,325	$4,053,163	$4,053,163
BSL Cedar Creek, LP	CV25-0506-173	10/21/2025	2025	5550	0503.0010.0E00.59	ML, LV, HE, HC, HR, TV	$1,850,578	$1,850,578		
				4957	0503.0020.AA2A.59	ML, LV, HE, HC, HR, TV	$1,771,027	$1,771,027		
				1551	0503.0020.FF00.59	ML, LV, HE, HC, HR, TV	$137,208	$137,208		
				221469	0503.0010.0B00.59	ML, LV, HE, HC, HR, TV	$27,000	$27,000		
				221522	0503.0020.DD00.59	ML, LV, HE, HC, HR, TV	$6,756	$6,756		
				221523	0503.0020.EE00.59	ML, LV, HE, HC, HR, TV	$2,878	$2,878		
				Total: BSL Cedar Creek, LP			$3,795,447	$3,795,447	$2,716,000	$1,079,447
Jo Ali Inc	CV25-0503-392	10/17/2025	2025	5353	2234.0001.0010.01	AT, AC, AW, HE, HC, HI	$288,791	$288,791		
				5354	2234.0001.0050.01	AT, AC, AW, HE, HC, HI	$302,184	$302,184		
				5355	2234.0001.0040.01	AT, AC, AW, HE, HC, HI	$302,184	$302,184		
				5357	2234.0001.0020.01	AT, AC, AW, HE, HC, HI	$288,791	$288,791		
				5543	2234.0001.0060.01	AT, AC, AW, HE, HC, HI	$302,184	$302,184		
				Total: Jo Ali Inc.			$1,484,134	$1,484,134	$1,270,000	$214,134
Robert D. Page and Marty J. Page, (BCALM Ranch)	CV25-0518-392	10/17/2025	2025	225975	0697.0160.0G00.60	ML, HE, HC, HR, TV	$9,171,016	$9,171,016	$5,000,000	$4,171,016
GVD Deer Park, LLC	CV25-0492-392	9/30/2025	2025	200004023	2573.0001.0010.01	AT, AC, AW, HE, HC, HI	$13,582,754	$13,582,754	$6,791,377	$6,791,377
James Albert Jennings, and, Susan Jennings, and J & S Land,	CV22-0557-3	11/28/2022	2025	237318	2207.0000.0030.61	ML, MF, HE, HC, HR, TV	$1,693,470	$1,693,470	$951,810	$741,660
				237345	2207.0000.0A00.61	ML, MF, HE, HC, HR, TV	$246,051	$246,051	$15,770	$230,281
				TOTALS:			**$28,908,197**	**$28,908,197**	**$20,798,120**	**$17,281,078**

Henderson County Tax Office

Distribution Summary Report

Deposit Date from 7/1/2025 to 6/30/2026

Type	Gen Operating	Interest Sinking	Special 1	Total
TVC - COLLEGE				
Current				
Levy	14,410,550.96	0.00	0.00	14,410,550.96
Interest	21,313.02	0.00	0.00	21,313.02
Penalty	71,407.79	0.00	0.00	71,407.79
LateAg	687.21	0.00	0.00	687.21
Rendition Penalty	5,601.45	0.00	0.00	5,601.45
Rendition Penalty Admin Fee	(280.24)	0.00	0.00	(280.24)
VIT Overage Payment	7,651.26	0.00	0.00	7,651.26
Recalc Refund	(21,175.04)	0.00	0.00	(21,175.04)
Recalc Refund P&I	(61.36)	0.00	0.00	(61.36)
Recalc Rendition Pen Admin Fee	18.68	0.00	0.00	18.68
Recalc Rendition Pen Refund	(373.45)	0.00	0.00	(373.45)
Fees Withheld	(144,815.05)	0.00	0.00	(144,815.05)
Current	**14,350,525.23**	**0.00**	**0.00**	**14,350,525.23**
Delinquent				
Levy	518,700.24	0.00	0.00	518,700.24
Ag Levy	2,764.54	0.00	0.00	2,764.54
Interest	74,875.09	0.00	0.00	74,875.09
Penalty	54,853.14	0.00	0.00	54,853.14
LateAg	35.72	0.00	0.00	35.72
Rendition Penalty	336.67	0.00	0.00	336.67
Rendition Penalty Admin Fee	(16.83)	0.00	0.00	(16.83)
Recalc Refund	(99,301.34)	0.00	0.00	(99,301.34)
Recalc Refund P&I	(1,354.40)	0.00	0.00	(1,354.40)
Recalc Rendition Pen Admin Fee	5.70	0.00	0.00	5.70
Recalc Rendition Pen Refund	(113.85)	0.00	0.00	(113.85)
Fees Withheld	(8,799.72)	0.00	0.00	(8,799.72)
Delinquent	**541,984.96**	**0.00**	**0.00**	**541,984.96**
Distribution Total	**14,892,510.19**	**0.00**	**0.00**	**14,892,510.19**

From:	Barbara Lovelady
To:	CH Kalisha Boyd; Lynn McCawley; Leticia Carpenter; Golem, Stephanie
Cc:	Peggy Goodall
Subject:	CHANDLER TIF PAYOUT 03012026-07272026 & TNT numbers
Date:	Monday, July 27, 2026 11:11:20 AM
Attachments:	03012026-07272026-CHANDLER TIF PAYOUT.pdf 10012025-07272026-TNT CHANDLER TIF PAYOUT.pdf

Good morning,

Please find attached the Chandler TIF payout report for the period of March 1, 2026, through July 27, 2026. Although I typically wait until the end of July to send this, I am providing it now to avoid any delays, as I understand Certified Values may be distributed today.

Additionally, I have attached the payout report required for the total on your Truth-in-Taxation (TNT) calculation.

Please note that you should process thepeg payout using the report dated 03/01/2026–07/27/2026; the second report is strictly for TNT purposes.

Best regards,

--

, ,
Chief Deputy
Henderson County Tax Office

blovelady@henderson-county.com

Vision is the art of seeing what is invisible to others.
— Jonathan Swift

CHANDLER TIF TNT CALCULATIONS ONLY 10/1/2025-7/27/2026			
ENTITY	TY 2024	TY 2025	PAYOUT TOTAL
COUNTY	$ 911.52	$ 61,830.83	$ 62,742.35
FMFC	$ 133.32	$ 9,008.90	$ 9,142.22
ROAD & BRIDGE	$ 57.98	$ 3,870.45	$ 3,928.43
CHANDLER	$ 2,215.17	$ 115,068.63	$ 117,283.80
TVCC	$ 386.67	$ 25,555.13	$ 25,941.80

From:	Barbara Lovelady
To:	ATHENS CITY Mandie Quigg; Lynn McCawley; Leticia Carpenter; Golem, Stephanie
Cc:	Peggy Goodall
Subject:	ATHENS TIF Payout 03012026-07272026 & TNT numbers
Date:	Monday, July 27, 2026 11:11:19 AM
Attachments:	03012026-07272026-ATHENS TIF PAYOUT.pdf 10012025-07272026-TNT ATHENS TIF PAYOUT.pdf

Good morning,

Please find attached the Athens TIF payout report for the period of March 1, 2026, through July 27, 2026. Although I typically wait until the end of July to send this, I am providing it now to avoid any delays, as I understand Certified Values may be distributed today.

Additionally, I have attached the payout report required for the total on your Truth-in-Taxation (TNT) calculation.

Please note that you should process the payout using the report dated 03/01/2026–07/27/2026; the second report is strictly for TNT purposes.

Best regards,

--

, ,
Chief Deputy
Henderson County Tax Office

blovelady@henderson-county.com

Vision is the art of seeing what is invisible to others.
— Jonathan Swift

ATHENS TIF TNT CALCULATIONS ONLY 10/1/2025-7/27/2026			
ENTITY	TY 2024	TY 2025	PAYOUT TOTAL
COUNTY	$ -	$ 10,097.96	$ 10,097.96
FMFC	$ -	$ 44,679.89	$ 44,679.89
ROAD & BRIDGE	$ -	$ 6,504.53	$ 6,504.53
CHANDLER	$ -	$ 535.15	$ 535.15
TVCC	$ -	$ 4,987.58	$ 4,987.58

From: Linda Moncada
To: Golem, Stephanie
Subject: RE: Email Attachments 2026 Certified Totals & Properties Under Protest
Date: Wednesday, August 5, 2026 11:49:53 AM
Attachments: image002.png
image005.png
image006.png
image007.png
2026 vs 2025 Pollution Control_TVCC.xlsx

Stephanie,

Based on the question, the response would be $ 0. I wrote a query comparing the exemption for both 2026 and 2025 and all 13 accounts generated in both years. It appears that the value increased for 2026; however, the properties existed in both years.

sort_order	prop_id	geo_id	state_cd	2026 Market	2025 Market	Market Difference	2026 Appraised Value	2025 Appraised Value	Appraised Value Difference	2026 Assessed Value	2025 Assessed Value	Assessed Value Difference
1	200046034	150705	L2	947,210	947,210	0	947,210	947,210	0	947,210	947,210	0
2	200056020	241581	F2	48,580	49,740	-1,160	48,580	49,740	-1,160	48,580	49,740	-1,160
3	2038	0799.2890.0000.12	F1	271,091	271,091	0	271,091	271,091	0	271,091	271,091	0
4	21839	33451	L2	49,880	45,950	3,930	49,880	45,950	3,930	49,880	45,950	3,930
5	22090	33688	L2	8,663,220	8,663,220	0	8,663,220	8,663,220	0	8,663,220	8,663,220	0
6	22091	33689	L2	679,050	679,050	0	679,050	679,050	0	679,050	679,050	0
7	22092	33690	L2	3,538,150	3,538,150	0	3,538,150	3,538,150	0	3,538,150	3,538,150	0
8	22189	33790	L2	1,854,940	1,854,940	0	1,854,940	1,854,940	0	1,854,940	1,854,940	0
9	22206	33807	L2	878,090	878,090	0	878,090	878,090	0	878,090	878,090	0
10	22207	33808	L2	339,670	339,670	0	339,670	339,670	0	339,670	339,670	0
11	22208	33809	L2	121,870	121,870	0	121,870	121,870	0	121,870	121,870	0
12	22209	33810	L2	795,270	795,270	0	795,270	795,270	0	795,270	795,270	0
13	22637	34221	L2	390,380	359,550	30,830	390,380	359,550	30,830	390,380	359,550	30,830
			Grand Total	18,577,401	18,543,801	33,600	18,577,401	18,543,801	33,600	18,577,401	18,543,801	33,600

Respectfully,

Linda Moncada, RPA,CCA,CTA,RTA,CSTA
Deputy Chief Appraiser | Director of Operations
903-675-9296 | lindam@hcadtx.org
HENDERSON COUNTY APPRAISAL DISTRICT
1751 Enterprise St./P.O. Box 430
Athens, TX 75751
www.henderson-cad.org

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Wednesday, August 5, 2026 10:54 AM
To: Linda Moncada <lindam@hcadtx.org>
Subject: RE: Email Attachments 2026 Certified Totals & Properties Under Protest

Hi Linda,

As I am including this in my software, I noticed that it only wants the "Pollution Control" properties that are "first time Pollution Control" properties.

Therefore, I plan to calculate this as the $18,331,310 (2026) minus $18,297,710 (most recent 2025 info) for a "first time Pollution Control" of $33,600.

Does this calculation of new pollution control of $33,600 sound correct or did you have 2 years of new Pollution Control properties of $18 million?

Thank you for your assistance!
Stephanie

Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer
Phone: 903.675-6304
Email: stephanie.golem@tvcc.edu
100 Cardinal Drive
Athens, Texas 75751
Room AD212
www.tvcc.edu

From: Linda Moncada <lindam@hcadtx.org>
Sent: Wednesday, August 5, 2026 9:35 AM
To: Golem, Stephanie <stephanie.golem@tvcc.edu>
Subject: RE: Email Attachments 2026 Certified Totals & Properties Under Protest

Yes, ma'am, you're welcome.

Respectfully,

Linda Moncada, RPA,CCA,CTA,RTA,CSTA
Deputy Chief Appraiser | Director of Operations
903-675-9296 | lindam@hcadtx.org
HENDERSON COUNTY APPRAISAL DISTRICT
1751 Enterprise St./P.O. Box 430
Athens, TX 75751
www.henderson-cad.org

From: Golem, Stephanie <stephanie.golem@tvcc.edu>

Sent: Wednesday, August 5, 2026 9:17 AM
To: Linda Moncada <lindam@hcadtx.org>
Subject: RE: Email Attachments 2026 Certified Totals & Properties Under Protest

Thank you!

From: Linda Moncada <lindam@hcadtx.org>
Sent: Wednesday, August 5, 2026 8:58 AM
To: Golem, Stephanie <stephanie.golem@tvcc.edu>
Subject: RE: Email Attachments 2026 Certified Totals & Properties Under Protest

Good morning, Stephanie,

The number is on the State Exemption Breakdown in your report. Below, I have attached a screenshot of the value. Thank you, ma'am.

HENDERSON County | **2026 CERTIFIED TOTALS** | As of Certification

TV - TRINITY VALLEY COMM

Property Count: 137,843 | Grand Totals | 7/25/2026 5:11:59PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2,737	0	96,539,636	96,539,636
145D	496	0	5,736,742	5,736,742
145D1	2	0	577	577
AB	1	0	0	0
CCF	3	0	0	0
CH	7	1,250,825	0	1,250,825
CHODO (Partial)	2	953,342	0	953,342
DP	1,646	0	0	0
DPS	2	0	0	0
DV1	121	0	572,246	572,246
DV2	78	0	603,892	603,892
DV3	100	0	918,474	918,474
DV4	1,099	0	8,106,986	8,106,986
DV4S	7	0	48,000	48,000
DVHS	879	0	254,123,111	254,123,111
DVHSS	22	0	4,367,538	4,367,538
EN	5	146,079	0	146,079
EX	416	0	129,636,761	129,636,761
EX-XG	12	0	2,775,804	2,775,804
EX-XL	2	0	5,728,584	5,728,584
EX-XR	6	0	479,538	479,538
EX-XT	23	0	679,172	679,172
EX-XT (Prorated)	4	0	8,056	8,056
EX-XU	5	0	1,356,499	1,356,499
EX-XV	3,161	0	704,565,671	704,565,671
EX366	11,553	0	460,454	460,454
FRSS	2	0	509,734	509,734
HT	217	0	0	0
MASSS	1	0	5,000	5,000
OV65	12,890	163,457,111	0	163,457,111
OV65S	24	351,490	0	351,490
PC	13	18,331,310	0	18,331,310
SO	30	1,949,360	0	1,949,360
	Totals	**186,439,517**	**1,217,222,475**	**1,403,661,992**

Respectfully,

Linda Moncada, RPA,CCA,CTA,RTA,CSTA
Deputy Chief Appraiser | Director of Operations
903-675-9296 | lindam@hcadtx.org
HENDERSON COUNTY APPRAISAL DISTRICT
1751 Enterprise St./P.O. Box 430
Athens, TX 75751
www.henderson-cad.org

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Wednesday, August 5, 2026 6:31 AM
To: Linda Moncada <lindam@hcadtx.org>
Subject: RE: Email Attachments 2026 Certified Totals & Properties Under Protest

Good morning,

Can you tell me if Henderson County had any Pollution Control properties as described below:

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:

Thank you!
Stephanie

TRINITY VALLEY COMMUNITY COLLEGE
Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer
Phone: 903.675-6304
Email: stephanie.golem@tvcc.edu
100 Cardinal Drive
Athens, Texas 75751
Room AD212
www.tvcc.edu

From: Linda Moncada <lindam@hcadtx.org>
Sent: Tuesday, July 28, 2026 4:04 PM
To: Golem, Stephanie <stephanie.golem@tvcc.edu>
Subject: RE: Email Attachments 2026 Certified Totals & Properties Under Protest

These are the last two of them. Thank you, ma'am.

Respectfully,

Linda Moncada, RPA,CCA,CTA,RTA,CSTA
Deputy Chief Appraiser | Director of Operations
903-675-9296 | lindam@hcadtx.org
HENDERSON COUNTY APPRAISAL DISTRICT
1751 Enterprise St./P.O. Box 430
Athens, TX 75751
www.henderson-cad.org

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Tuesday, July 28, 2026 3:00 PM
To: Linda Moncada <lindam@hcadtx.org>
Subject: Email Attachments

Hi Linda,

Our IT Department is telling us that we can't receive your email because the attachments are too large. They show that it is 147MB.

Can you either resend the attachments individually, or save as a "Reduced Size PDF"?

Thank you for your assistance.

Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer
Phone: 903.675-6304
Email: stephanie.golem@tvcc.edu
100 Cardinal Drive
Athens, Texas 75751
Room AD212
www.tvcc.edu

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

Form 50-856

Trinity Valley Community College - Hunt	903-675-6304
Taxing Unit Name	Phone *(area code and number)*
100 Cardinal Dr	https://www.tvcc.edu
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://www.tvcc.edu/property-tax-and-budget

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]	$ 195,258,500
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]	$ 53,022,170
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 142,236,330
4.	**Prior year total adopted tax rate.**	$ 0.113660 /$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.	$ 142,236,330
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: .... + $ 997,272 **C. Value loss.** Add A and B. [7]	$ 997,272
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:** .... - $ 1,949 **C. Value loss.** Subtract B from A. [8]	$ -1,949
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 995,323
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.	$ 141,241,007
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 160,534
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]	$ 160,534

[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:	$ 200,009,000	
	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.		$ 200,009,000
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]	$ 3,515,874	
	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.		$ 3,515,874
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]		$ 53,300,461
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]		$ 150,224,413
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]		$ 4,811,965

[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)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (752)	(Count) (0)	(Count) (752)
Land HS Value	63,561,959	0	63,561,959
Land NHS Value	21,526,882	0	21,526,882
Land Ag Market Value	113,775,040	0	113,775,040
Land Timber Market Value	0	0	0
Total Land Value	**198,863,881**	**0**	**198,863,881**
Improvement HS Value	113,390,500	0	113,390,500
Improvement NHS Value	17,922,748	0	17,922,748
Total Improvement	**131,313,248**	**0**	**131,313,248**
Market Value	**330,177,129**	**0**	**330,177,129**
BUSINESS PERSONAL PROPERTY	(25)	(0)	(25)
Market Value	**4,703,630**	**0**	**4,703,630**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (777)	(Total Count) (0)	(Total Count) (777)
TOTAL MARKET	**334,880,759**	**0**	**334,880,759**
Ag Productivity	809,680	0	809,680
Ag Loss (-)	112,965,360	0	112,965,360
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**221,915,399**	**0**	**221,915,399**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	15,008,772	0	15,008,772
CB CAP Limitation Value (-)	306,808	0	306,808
NET APPRAISED VALUE	**206,599,819**	**0**	**206,599,819**
Total Exemption Amount	11,341,319	0	11,341,319
NET TAXABLE	**195,258,500**	**0**	**195,258,500**
TAX LIMIT/FREEZE ADJUSTMENT	**53,022,170**	**0**	**53,022,170**
LIMIT ADJ TAXABLE (I&S)	**142,236,330**	**0**	**142,236,330**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**142,236,330**	**0**	**142,236,330**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$199,668.35 = 142,236,330 * (0.113660 / 100) + $38,002.54

EXEMPTIONS	CERTIFIED		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	2,599,282	196	0	0	2,599,282	196
OV65-State	0	193	0	0	0	193
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	15,000	2	0	0	15,000	2
OV65S-State	0	2	0	0	0	2
DP-Local	0	12	0	0	0	12
DP-State	0	12	0	0	0	12
DVHS	0	0	0	0	0	0
DVHS-Local	0	10	0	0	0	10
DVHS-State	4,964,965	10	0	0	4,964,965	10
DVHS-Prorated	314,178	4	0	0	314,178	4
DVHSS-Local	0	2	0	0	0	2
DVHSS-State	976,850	2	0	0	976,850	2
Subtotal for Homestead Exemptions	**8,870,275**	**445**	**0**	**0**	**8,870,275**	**445**
Disabled Veterans Exemptions						
DV1-Local	0	4	0	0	0	4
DV1-State	27,000	4	0	0	27,000	4
DV2-Local	0	1	0	0	0	1
DV2-State	12,000	1	0	0	12,000	1
DV3-Local	0	2	0	0	0	2
DV3-State	10,000	2	0	0	10,000	2
DV4	24,000	2	0	0	24,000	2
DV4-Local	0	13	0	0	0	13
DV4-State	120,520	13	0	0	120,520	13
DV4S-Local	0	1	0	0	0	1
DV4S-State	0	1	0	0	0	1
Subtotal for Disabled Veterans Exemptions	**193,520**	**44**	**0**	**0**	**193,520**	**44**
Special Exemptions						
EX366	0	1	0	0	0	1
EX366-Local	0	6	0	0	0	6
EX366-State	5,860	6	0	0	5,860	6
PC-Local	27,400	1	0	0	27,400	1
PC-State	0	1	0	0	0	1
SO-Local	153,368	8	0	0	153,368	8
SO-State	0	8	0	0	0	8
Subtotal for Special Exemptions	**186,628**	**31**	**0**	**0**	**186,628**	**31**

EXEMPTIONS	CERTIFIED		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX-XN-Local	0	2	0	0	0	2
EX-XN-State	87,100	2	0	0	87,100	2
EX-XR-Local	0	3	0	0	0	3
EX-XR-State	189,520	3	0	0	189,520	3
EX-XV-Local	0	4	0	0	0	4
EX-XV-State	1,814,276	4	0	0	1,814,276	4
Subtotal for Absolute Exemptions	**2,090,896**	**18**	**0**	**0**	**2,090,896**	**18**
Total:	**11,341,319**	**538**	**0**	**0**	**11,341,319**	**538**

New Value

Total New Market Value: $2,197,540

Total New Taxable Value: $2,197,540

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DVHS	Disabled Veteran Homestead	2	68,466
Partial Exemption Value Loss:		**2**	**68,466**
Total NEW Exemption Value			**68,466**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**68,466**

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
5	965,550	8,690	-956,860

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	168	431,248	10,997	422,340	0	359,918	349,540
A & E	389	382,614	13,462	358,550	0	330,672	315,994

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

HUNT COUNTY APPRAISAL DISTRICT

P.O. BOX 1339 4801 KING STREET
GREENVILLE, TEXAS 75403-1339
903-454-3510 ~ FAX 903-454-4160
www.hunt-cad.org

July 22, 2026

Trinity Valley Community College
David Hopkins, VP of Admin. Services/CFO
100 Cardinal Dr.
Athens, Texas 75751

CERTIFICATION of 2026 APPRAISAL ROLL for TRINITY VALLEY COMMUNITY COLLEGE

I, Brent South, Chief Appraiser for the Hunt County Appraisal District, do solemnly swear the attached is the portion of the approved Appraisal Records of the Hunt County Appraisal District which lists property taxable by Trinity Valley Community College and constitutes the appraisal roll for Trinity Valley Community College with the amounts listed on the attached totals pages, with the heading "Certified Totals".

I, Brent South, do hereby certify that the sum of appraised values of all properties on which protests have been filed but not determined by the Hunt County Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties, and that the following values are true and correct to the best of my knowledge:

NET TAXABLE VALUE	$ 203,524,874
TAXABLE VALUE UNDER REVIEW	$ 3,515,874
CERTIFIED TAXABLE VALUE	**$ 200,009,000**
LESS TAX LIMIT/FREEZE ADJUSTMENT	$ 53,300,461
FREEZE ADJUSTED TAXABLE VALUE	$ 146,708,539

The value to be used in the tax rate calculation is the **CERTIFIED TAXABLE VALUE** shown above. The **TAXABLE VALUE UNDER REVIEW** is the sum total of value under protest for those properties shown on the attached list. This value is added back later in your TNT Tax Rate Calculation worksheet.

Approval of the appraisal records by the Hunt County Appraisal Review Board occurred on the 20th day of July, 2026.

Brent South
Chief Appraiser

Enclosure

TRINITY VALLEY COMMUNITY

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (747)	(Count) (7)	(Count) (754)
Land HS Value	67,024,840	92,855	67,117,695
Land NHS Value	19,825,727	3,259,687	23,085,414
Land Ag Market Value	114,694,183	781,381	115,475,564
Land Timber Market Value	0	0	0
Total Land Value	**201,544,750**	**4,133,923**	**205,678,673**
Improvement HS Value	117,375,923	391,194	117,767,117
Improvement NHS Value	16,504,772	1,108,514	17,613,286
Total Improvement	**133,880,695**	**1,499,708**	**135,380,403**
Market Value	**335,425,445**	**5,633,631**	**341,059,076**
BUSINESS PERSONAL PROPERTY	(27)	(0)	(27)
Market Value	**4,593,722**	**0**	**4,593,722**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (774)	(Total Count) (7)	(Total Count) (781)
TOTAL MARKET	**340,019,167**	**5,633,631**	**345,652,798**
Ag Productivity	875,479	3,238	878,717
Ag Loss (-)	113,818,704	778,143	114,596,847
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**226,200,463**	**4,855,488**	**231,055,951**
	97.9%	2.1%	100.0%
HS CAP Limitation Value (-)	10,534,723	36,750	10,571,473
CB CAP Limitation Value (-)	819,405	0	819,405
NET APPRAISED VALUE	**214,846,335**	**4,818,738**	**219,665,073**
Total Exemption Amount	14,837,335	27,000	14,864,335
NET TAXABLE	**200,009,000**	**4,791,738**	**204,800,738**
TAX LIMIT/FREEZE ADJUSTMENT	**53,300,461**	**107,114**	**53,407,575**
LIMIT ADJ TAXABLE (I&S)	**146,708,539**	**4,684,624**	**151,393,163**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**146,708,539**	**4,684,624**	**151,393,163**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
$209,436.63 = 151,393,163 * (0.113660 / 100) + $37,363.16

TRINITY VALLEY COMMUNITY

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	2,623,679	201	15,000	1	2,638,679	202
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	15,000	2	0	0	15,000	2
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	6,776,768	15	0	0	6,776,768	15
DVHS-Prorated	279,335	2	0	0	279,335	2
DVHSS	1,074,535	2	0	0	1,074,535	2
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**10,769,317**	**222**	**15,000**	**1**	**10,784,317**	**223**
Disabled Veterans Exemptions						
DV1	27,000	4	0	0	27,000	4
DV2	12,000	1	0	0	12,000	1
DV3	10,000	2	0	0	10,000	2
DV4	132,000	14	12,000	1	144,000	15
DV4S	0	1	0	0	0	1
Subtotal for Disabled Veterans Exemptions	**181,000**	**22**	**12,000**	**1**	**193,000**	**23**
Special Exemptions						
PC	26,560	1	0	0	26,560	1
SO	128,228	7	0	0	128,228	7
Subtotal for Special Exemptions	**154,788**	**8**	**0**	**0**	**154,788**	**8**
Absolute Exemptions						
EX-XN	106,143	3	0	0	106,143	3
EX-XN-PRORATED	0	0	0	0	0	0
EX-XR	208,887	3	0	0	208,887	3
EX-XR-PRORATED	0	0	0	0	0	0
EX-XV	2,296,250	4	0	0	2,296,250	4
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**2,611,280**	**10**	**0**	**0**	**2,611,280**	**10**
Other Exemptions						
BPPEX	450,589	12	0	0	450,589	12
BPPEX-TU	670,361	15	0	0	670,361	15
Subtotal for Other Exemptions	**1,120,950**	**27**	**0**	**0**	**1,120,950**	**27**
Total:	**14,837,335**	**289**	**27,000**	**2**	**14,864,335**	**291**

New Value

Total New Market Value: $5,269,417

Total New Taxable Value: $4,811,965

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XN	11.252 Motor vehicles leased for personal use	1	0
Absolute Exemption Value Loss:		**1**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	8	444,750
BPPEX-TU	BPPEX-TU	2	36,378
DVHS	Disabled Veteran Homestead	3	477,970
OV65	Over 65	3	20,415
SO	Solar (Special Exemption)	1	17,759
Partial Exemption Value Loss:		**17**	**997,272**
Total NEW Exemption Value			**997,272**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**997,272**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
1	0	1,949	1,949

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	166	431,714	16,359	417,585	0	373,238	364,187
A & E	387	381,940	17,634	359,112	0	337,094	322,796

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
7	5,633,631	4,299,061	3,515,874

From:	Golem, Stephanie
To:	brentsouth@hunt-cad.org
Subject:	Follow up questions
Date:	Wednesday, July 29, 2026 3:24:00 PM
Attachments:	image001.png image002.png image003.png image004.png

Hi Brent,

I am looking for a few remaining pieces of information. Below are the specific lines that I am looking to complete.

5. **2025 taxable value lost because court appeals of ARB decisions reduced 2025 appraised value.**
   A. **Original 2025 ARB values:**
   B. **2025 values resulting from final court decisions:**

6. **2025 taxable value subject to an appeal under Chapter 42, as of July 25.**
   A. **2025 ARB certified value:**
   B. **2025 disputed value:**

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:

Thanks for your assistance.
Stephanie

TRINITY VALLEY COMMUNITY COLLEGE

Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer

Phone: 903.675-6304
Email: stephanie.golem@tvcc.edu

100 Cardinal Drive
Athens, Texas 75751
Room AD212

www.tvcc.edu

From:	Brent South
To:	Golem, Stephanie
Subject:	Re: Follow up questions
Date:	Wednesday, July 29, 2026 5:05:51 PM
Attachments:	image001.png image002.png image003.png image004.png

Hi Stephanie,

Sorry just now getting back to you.
The answer to both of those is zero. There has not been any litigation within y'all's district within Hunt County in a few years.

Thanks,
Brent South
Hunt County Appraisal District

On Jul 29, 2026, at 3:24 PM, Golem, Stephanie <stephanie.golem@tvcc.edu> wrote:

Hi Brent,

I am looking for a few remaining pieces of information. Below are the specific lines that I am looking to complete.

<image001.png>

<image002.png>

<image004.png>

Thanks for your assistance.
Stephanie

<image003.png>	**Stephanie M. Golem, CPA**

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

Form 50-856

Trinity Valley Community College - Kaufman	903-675-6304
Taxing Unit Name	Phone *(area code and number)*
100 Cardinal Dr	https://www.tvcc.edu
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://www.tvcc.edu/property-tax-and-budget

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]	$ 13,587,399,832
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,719,920,972
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 11,867,478,860
4.	**Prior year total adopted tax rate.**	$ 0.113660 /$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.	$ 11,867,478,860
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: $ 10,238,622 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 155,138,340 **C. Value loss.** Add A and B. [7]	$ 165,376,962
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:** $ 19,201,580 **B. Current year productivity or special appraised value:** - $ 154,624 **C. Value loss.** Subtract B from A. [8]	$ 19,046,956
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 184,423,918
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.	$ 7,054,652
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 11,676,000,290
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 13,270,941
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]	$ 30,370
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 13,301,311

[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: .... $ 14,417,979,731	
	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 .... - $ 9898604	
	E. Total current year value. Add A and B, then subtract C and D.	$ 14,408,081,127
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]	$ 1,772,850,323
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]	$ 12,635,230,804
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]	$ 532,272,489

[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)

Land		Value			
Homesite:		2,834,399,028			
Non Homesite:		2,056,412,118			
Ag Market:		2,995,184,686			
Timber Market:		0	Total Land	(+)	7,885,995,832

Improvement		Value			
Homesite:		7,136,055,181			
Non Homesite:		2,821,365,475	Total Improvements	(+)	9,957,420,656

Non Real	Count	Value			
Personal Property:	3,188	1,557,195,651			
Mineral Property:	319	1,975,848			
Autos:	0	0	Total Non Real	(+)	1,559,171,499
			Market Value	=	19,402,587,987

Ag	Non Exempt	Exempt			
Total Productivity Market:	2,992,393,535	2,791,151			
Ag Use:	34,610,374	16,900	Productivity Loss	(-)	2,957,783,161
Timber Use:	0	0	Appraised Value	=	16,444,804,826
Productivity Loss:	2,957,783,161	2,774,251			
			Homestead Cap	(-)	872,085,631
			23.231 Cap	(-)	128,968,145
			Assessed Value	=	15,443,751,050
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,856,351,218
			Net Taxable	=	13,587,399,832

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	150,527,548	145,199,212	114,727.92	117,953.17	799			
DPS	1,673,621	1,522,978	1,234.41	1,293.49	5			
OV65	1,745,280,817	1,573,010,789	1,113,898.13	1,136,893.26	7,475			
Total	1,897,481,986	1,719,732,979	1,229,860.46	1,256,139.92	8,279	Freeze Taxable	(-)	1,719,732,979
Tax Rate	0.1136600							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	411,718	411,718	365,110	46,608	1			
OV65	630,810	585,810	444,425	141,385	4			
Total	1,042,528	997,528	809,535	187,993	5	Transfer Adjustment	(-)	187,993

Freeze Adjusted Taxable = 11,867,478,860

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
14,718,436.93 = 11,867,478,860 * (0.1136600 / 100) + 1,229,860.46

Certified Estimate of Market Value:	19,402,538,714
Certified Estimate of Taxable Value:	13,587,327,237

Tif Zone Code	Tax Increment Loss
TRZ3B	7,054,652

Tax Increment Finance Value:	7,054,652
Tax Increment Finance Levy:	8,018.32

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	7	174,826,562	0	174,826,562
CHODO	1	8,897,491	0	8,897,491
DP	872	0	0	0
DPS	5	0	0	0
DSTRS	3	0	65,337	65,337
DV1	63	0	306,500	306,500
DV1S	1	0	5,000	5,000
DV2	71	0	507,536	507,536
DV2S	1	0	7,500	7,500
DV3	103	0	1,003,500	1,003,500
DV3S	1	0	0	0
DV4	1,071	0	6,162,115	6,162,115
DV4S	88	0	503,447	503,447
DVHS	858	0	250,181,047	250,181,047
DVHSS	54	0	12,140,766	12,140,766
EX	5	0	214,917	214,917
EX-XG	8	0	795,822	795,822
EX-XG (Prorated)	1	0	32,188	32,188
EX-XJ	7	0	7,558,493	7,558,493
EX-XL	50	0	25,720,177	25,720,177
EX-XL (Prorated)	1	0	49,315	49,315
EX-XR	31	0	9,941,566	9,941,566
EX-XU	3	0	890,060	890,060
EX-XV	1,593	0	1,229,376,478	1,229,376,478
EX-XV (Prorated)	15	0	1,297,713	1,297,713
EX366	390	0	259,360	259,360
FDHS	1	82,460	0	82,460
FRSS	6	0	1,264,537	1,264,537
LIH	6	0	7,733,491	7,733,491
OV65	8,183	107,689,258	0	107,689,258
OV65S	56	697,369	0	697,369
PC	27	6,893,463	0	6,893,463
QVSS	3	0	843,284	843,284
SO	22	404,466	0	404,466
	Totals	**299,491,069**	**1,556,860,149**	**1,856,351,218**

STATE OF TEXAS
COUNTY OF KAUFMAN

PROPERTY TAX CODE, SECTION 26.01(a)

CERTIFICATION OF 2026 APPRAISAL ROLL

I, Sarah Curtis, Chief Appraiser of the Kaufman Central Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of, at an appraised value determined as required by law with the exception of those properties still under protest, (**of which there are none at this time**), which will be certified at a later date on a supplemental roll.

I, Sarah Curtis, do hereby certify that the sum of appraised values of all properties on which protests have been filed but not determined by the Appraisal Review Board, (**of which there are none at this time**), is five percent or less of the total appraised value of all other taxable properties, and that the values are true and correct to the best of my knowledge.

Enclosed:

Certification form
2026 Values with exemptions
Effective tax rate assumptions
Top ten taxpayers list
2025 Lawsuit Gain/Loss Report
2025 current values

Please remember that the certified value is subject to change resulting from Appraisal Review Board action, correction of clerical errors, and the granting of late homestead exemptions.

Approval of the appraisal records by the Kaufman Central Appraisal District Appraisal Review Board occurred on the 7th day of July 2026.

Sarah Curtis

Sarah Curtis, RPA, RTA, CCA, CTA, AAS

Sworn and subscribed before me this 14th day of July 2026.

Vicki White
Notary Public of the State of Texas

01-30-2029
Commission Expires

VICKI WHITE
NOTARY PUBLIC
STATE OF TEXAS
ID 4258911
EXP. 01-30-2029

Land		Value			
Homesite:		2,886,465,524			
Non Homesite:		2,296,119,311			
Ag Market:		4,095,018,595			
Timber Market:		0	**Total Land**	(+)	9,277,603,430

Improvement		Value			
Homesite:		7,530,529,953			
Non Homesite:		2,989,983,922	**Total Improvements**	(+)	10,520,513,875

Non Real	Count	Value			
Personal Property:	3,215	1,724,208,629			
Mineral Property:	139	247,563			
Autos:	0	0	**Total Non Real**	(+)	1,724,456,192
			Market Value	=	21,522,573,497

Ag	Non Exempt	Exempt			
Total Productivity Market:	4,092,248,491	2,770,104			
Ag Use:	34,070,139	16,335	**Productivity Loss**	(-)	4,058,178,352
Timber Use:	0	0	**Appraised Value**	=	17,464,395,145
Productivity Loss:	4,058,178,352	2,753,769			
			Homestead Cap	(-)	699,231,432
			23.231 Cap	(-)	221,346,511
			Assessed Value	=	16,543,817,202
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,125,837,471
			Net Taxable	=	14,417,979,731

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	150,653,803	145,275,722	111,988.85	116,242.79	770			
DPS	1,050,258	1,050,258	775.41	775.41	5			
OV65	1,801,586,420	1,625,634,762	1,104,932.19	1,137,399.09	7,309			
Total	1,953,290,481	1,771,960,742	1,217,696.45	1,254,417.29	8,084	**Freeze Taxable**	(-)	1,771,960,742
Tax Rate	0.1136600							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	593,186	593,186	328,712	264,474	2			
OV65	2,860,062	2,270,505	1,645,398	625,107	12			
Total	3,453,248	2,863,691	1,974,110	889,581	14	**Transfer Adjustment**	(-)	889,581

Freeze Adjusted Taxable = 12,645,129,408

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
15,590,150.54 = 12,645,129,408 * (0.1136600 / 100) + 1,217,696.45

Certified Estimate of Market Value:	21,522,573,497
Certified Estimate of Taxable Value:	14,417,979,731

Tif Zone Code	Tax Increment Loss
TRZ3B	9,898,604

Tax Increment Finance Value:	9,898,604
Tax Increment Finance Levy:	11,250.75

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2,209	0	115,522,226	115,522,226
145D	684	0	12,075,915	12,075,915
145D1	186	0	2,666,078	2,666,078
145F	110	0	3,703,871	3,703,871
AB	5	174,158,159	0	174,158,159
CHODO	1	8,897,491	0	8,897,491
DP	834	0	0	0
DPS	6	0	0	0
DV1	63	0	304,835	304,835
DV2	72	0	511,188	511,188
DV3	103	0	966,500	966,500
DV3S	1	0	0	0
DV4	1,105	0	6,227,957	6,227,957
DV4S	94	0	529,189	529,189
DVHS	909	0	290,297,804	290,297,804
DVHSS	57	0	13,191,752	13,191,752
EX	5	0	197,536	197,536
EX-XG	7	0	787,238	787,238
EX-XJ	7	0	7,816,888	7,816,888
EX-XL	50	0	27,113,790	27,113,790
EX-XR	29	0	8,994,871	8,994,871
EX-XU	3	0	936,344	936,344
EX-XV	1,599	0	1,323,056,072	1,323,056,072
EX-XV (Prorated)	19	0	1,221,615	1,221,615
EX366	39	0	9,640	9,640
FDHS	2	314,181	0	314,181
FRSS	5	0	999,494	999,494
LIH	5	0	7,616,697	7,616,697
OV65	8,353	109,884,700	0	109,884,700
OV65S	55	697,369	0	697,369
PC	26	6,207,598	0	6,207,598
QVSS	3	0	918,384	918,384
SO	28	12,089	0	12,089
	Totals	**300,171,587**	**1,825,665,884**	**2,125,837,471**

New Value

TOTAL NEW VALUE MARKET:	**$577,911,234**
TOTAL NEW VALUE TAXABLE:	**$532,272,489**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	51	2025 Market Value	$10,164,309
EX366	HOUSE BILL 366	28	2025 Market Value	$74,313
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$10,238,622**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,956	$95,998,555
145D	11.145 (d) Multiple Situs, Leases	680	$11,814,190
145F	11.145 (f) Single Situs, Related Business Entity	109	$3,578,871
DP	DISABILITY	29	$0
DPS	DISABLED Surviving Spouse	1	$0
DV1	Disabled Veterans 10% - 29%	8	$40,000
DV2	Disabled Veterans 30% - 49%	14	$109,500
DV3	Disabled Veterans 50% - 69%	19	$177,021
DV4	Disabled Veterans 70% - 100%	96	$1,006,870
DV4S	Disabled Veterans Surviving Spouse 70% - 100	10	$43,773
DVHS	Disabled Veteran Homestead	114	$34,620,823
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	$412,970
OV65	OVER 65	562	$7,320,767
OV65S	OVER 65 Surviving Spouse	1	$15,000
	PARTIAL EXEMPTIONS VALUE LOSS	**3,601**	**$155,138,340**
		NEW EXEMPTIONS VALUE LOSS	**$165,376,962**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL EXEMPTIONS VALUE LOSS	**$165,376,962**

New Ag / Timber Exemptions

2025 Market Value	$19,201,580	Count: 89
2026 Ag/Timber Use	$154,624	
NEW AG / TIMBER VALUE LOSS	**$19,046,956**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
25,194	$299,585	$27,069	$272,516

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
21,351	$290,319	$23,015	$267,304

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
25,194	$275,000	$0	$275,000

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
21,351	$269,362	$0	$269,362

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

KAUFMAN COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

Program Name : etr prior yr refunds v1.11
Report Date : 07/15/2026 07:13 AM

Request Sequence No. : 5197530

PARAMETERS :
- TCS CLIENT ID : 151000000
- TAX UNIT : 3
- BEGIN DATE : 07/01/2025
- END DATE : 06/30/2026

TAX UNIT	REFUND AMT	MO PORTION	IS PORTION	OT PORTION
3	-30,370.04	-30,370.04	0.00	0.00
REPORT TOTALS	-30,370.04	-30,370.04	0.00	0.00

From:	Sarah Curtis
To:	Golem, Stephanie
Subject:	RE: Appraisal Certification - Follow up questions
Date:	Thursday, July 30, 2026 6:07:07 AM
Attachments:	image002.png image003.png image004.png TV 2025 Lawsuit Entity Report.pdf

You don't often get email from sarah.curtis@kaufman-cad.org. Learn why this is important

There is no 2025 value that is in dispute with the ARB and attached is the lawsuit report for TV for 2025. These are the active suits.

Sarah Curtis, RTA, RPA, CTA, CCA, AAS
Chief Appraiser
Kaufman Central Appraisal District
3950S Houston St PO Box 819
Kaufman, TX 75142-3718
972-932-6081 phone x128
Kaufman-CAD.org

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Wednesday, July 29, 2026 3:41 PM
To: Sarah Curtis <sarah.curtis@kaufman-cad.org>
Subject: Appraisal Certification - Follow up questions

Good afternoon,

David Hopkins has retired and I have taken on this role at TVCC. I am working on completing our tax calculation and I need some additional information for the TNT tax calculation software. Below is the information that I am missing. If there are none, please note accordingly.

6.	**2025 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2025 ARB certified value:** B. **2025 disputed value:**

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:

Thank you for your assistance!
Stephanie

Lawsuit Report by Entity

TRINITY VALLEY CC

Owner	Prop ID	Geo ID	Year	Status	Cause #	Situs	Certified Value	Opinion Of Value
ABLES SPRINGS SOLAR LLC	241856	014740000010	2025	Active	122085-86		155,301,768	0
ABLES SPRINGS SOLAR LLC	242158	014740000030	2025	Active	122085-86		74,096,287	0
DEEL FRANK L III	9398	99.0304.0000.0010.00.	2025	Active	122002-422	0 CO RD 279 TERRELL, TX 75160	760,000	0
DEEL FRANK L III	9400	99.0304.0000.0015.00.	2025	Active	122002-422	0 CO RD 279 TERRELL, TX 75160	810,048	0
DEEL FRANK L III	9401	99.0304.0000.0020.00.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	320,600	0
DEEL FRANK L III	9405	99.0304.0000.0045.00.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	46,213	0
DEEL FRANK L III	12095	99.0437.0000.0015.00.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	162,225	0
DEEL FRANK L III	12096	99.0437.0000.0020.00.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	292,900	0
DEEL FRANK L III	12100	99.0438.0000.0015.00.	2025	Active	122004-86	2912 CO RD 279 KAUFMAN, TX 75142	651,049	0
DEEL FRANK L III	12103	99.0438.0000.0025.01.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	17,195	0
DEEL FRANK L III	12105	99.0438.0000.0035.00.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	629,212	0
DEEL FRANK L III	215489	99.0438.0000.0025.03.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	7,750	0
DEEL FRANK L III	215650	99.0438.0000.0015.01.	2025	Active	122004-86	0 CO RD 279 KAUFMAN, TX 75142	149,220	0
DEEL FRANK L III	223067	99.0304.0000.0015.01.	2025	Active	122004-86	3478 CO RD 279 TERRELL, TX 75160	994,584	0
DEEL FRANK L III & TAMARA	9404	99.0304.0000.0040.00.	2025	Active	122002-422	0 CO RD 279 KAUFMAN, TX 75142	692,221	0
DEEL FRANK L III & TAMARA	34160	00.3062.0000.0030.00.	2025	Active	122004-86	2650 CO RD 279 KAUFMAN, TX 75142	310,281	0
GERAYLI LLC	59773	00.0946.0001.0001.00.	2025	Active	122055-422	1870 W MOORE AVE TERRELL, TX	2,208,346	0
INVITATION HOMES 7 TEXAS LP	236745	00.0962.0044.0025.00.	2025	Active	122052-489	2813 TENNESSEE WALKER WAY CRANDALL, TX 75114	154,770	0
INVITATION HOMES 7 TEXAS LP	236746	00.0962.0044.0026.00.	2025	Active	122052-489	2811 TENNESSEE WALKER WAY CRANDALL, TX 75114	117,720	0
INVITATION HOMES 7 TEXAS LP	236766	00.0962.0037.0059.00.	2025	Active	122052-489	2905 POTTER WAY CRANDALL, TX 75114	150,280	0
INVITATION HOMES 7 TEXAS LP	236768	00.0962.0037.0061.00.	2025	Active	122052-489	2909 POTTER WAY CRANDALL, TX 75114	150,280	0
INVITATION HOMES 7 TEXAS LP	236770	00.0962.0037.0063.00.	2025	Active	122052-489	2913 POTTER WAY CRANDALL, TX 75114	150,280	0
ND XXXIII LLC	77326	00.2585.0001.0001.00.	2025	Active	122055-422	102 E MULBERRY ST KAUFMAN, TX 75142	1,488,000	0
PLUM TREE APARTMENTS LP	80986	00.1092.0001.0002.00.	2025	Active	121777-489	4200 S WASHINGTON ST #114 KAUFMAN, TX 75142	16,000,000	0
RAND PARTNERS LP	32548	00.2722.0000.0001.00.	2025	Active	121940-CC2		165,528	0

TRINITY VALLEY CC

Owner	Prop ID	Geo ID	Year	Status	Cause #	Situs	Certified Value	Opinion Of Value
RAND PARTNERS LP	41585	00.3720.0708.0003.00.	2025	Active	121940-CC2	1608 W MOORE AVE TERRELL, TX	1,443,826	0
TERRELL MULTIFAMILY LLC	221444	00.0794.0005.0010.00.	2025	Active	121954-422	581 CROSSROADS PKWY TERRELL, TX 75160	43,355,000	0

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

Form 50-856

Trinity Valley Community College - Van Zandt	903-675-6304
Taxing Unit Name	Phone *(area code and number)*
100 Cardinal Dr	https://www.tvcc.edu
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://www.tvcc.edu/property-tax-and-budget

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]	$ 327,384,733
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]	$ 69,364,600
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 258,020,133
4.	**Prior year total adopted tax rate.**	$ 0.113660 /$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.	$ 258,020,133
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: .... + $ 2,497,446 **C. Value loss.** Add A and B. [7]	$ 2,497,446
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:** .... - $ 16,059 **C. Value loss.** Subtract B from A. [8]	$ -16,059
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,481,387
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.	$ 255,538,746
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 290,445
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]	$ 49
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 290,494

[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:** .... $ 331,967,199 **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.	$ 331,967,199
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] .... $ 19,989,500 **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.	$ 19,989,500
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]	$ 77,897,071
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]	$ 274,059,628
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]	$ 19,082,298

[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)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,679)	(Count) (0)	(Count) (2,679)
Land HS Value	86,798,852	0	86,798,852
Land NHS Value	17,998,383	0	17,998,383
Land Ag Market Value	266,256,970	0	266,256,970
Land Timber Market Value	3,773,190	0	3,773,190
Total Land Value	**374,827,395**	**0**	**374,827,395**
Improvement HS Value	242,375,720	0	242,375,720
Improvement NHS Value	7,914,232	0	7,914,232
Total Improvement	**250,289,952**	**0**	**250,289,952**
Market Value	**625,117,347**	**0**	**625,117,347**
BUSINESS PERSONAL PROPERTY	(77)	(0)	(77)
Market Value	**16,921,000**	**0**	**16,921,000**
OIL & GAS / MINERALS	(1)	(0)	(1)
Market Value	**2,870**	**0**	**2,870**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,757)	(Total Count) (0)	(Total Count) (2,757)
TOTAL MARKET	**642,041,217**	**0**	**642,041,217**
Ag Productivity	4,812,370	0	4,812,370
Ag Loss (-)	261,444,600	0	261,444,600
Timber Productivity	22,820	0	22,820
Timber Loss (-)	3,750,370	0	3,750,370
APPRAISED VALUE	**376,846,247**	**0**	**376,846,247**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	19,789,382	0	19,789,382
CB CAP Limitation Value (-)	4,318,961	0	4,318,961
NET APPRAISED VALUE	**352,737,904**	**0**	**352,737,904**
Total Exemption Amount	25,353,171	0	25,353,171
NET TAXABLE	**327,384,733**	**0**	**327,384,733**
TAX LIMIT/FREEZE ADJUSTMENT	**69,364,600**	**0**	**69,364,600**
LIMIT ADJ TAXABLE (I&S)	**258,020,133**	**0**	**258,020,133**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**258,020,133**	**0**	**258,020,133**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$340,901.26 = 258,020,133 * (0.113660 / 100) + $47,635.58

TRINITY VAL COMM COL

Exemptions

EXEMPTIONS	CERTIFIED		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	0	0	0	0	0	0
HS-Prorated	0	5	0	0	0	5
OV65-Local	5,241,907	397	0	0	5,241,907	397
OV65-State	0	0	0	0	0	0
OV65-Prorated	534	1	0	0	534	1
OV65S-Local	83,577	6	0	0	83,577	6
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	832,980	2	0	0	832,980	2
DVHS-State	8,102,437	27	0	0	8,102,437	27
DVHS-Prorated	2,246	1	0	0	2,246	1
Subtotal for Homestead Exemptions	**14,263,681**	**439**	**0**	**0**	**14,263,681**	**439**
Disabled Veterans Exemptions						
DV1-State	10,000	2	0	0	10,000	2
DV3-State	10,000	1	0	0	10,000	1
DV4	16,710	2	0	0	16,710	2
DV4-State	258,254	24	0	0	258,254	24
Subtotal for Disabled Veterans Exemptions	**294,964**	**29**	**0**	**0**	**294,964**	**29**
Special Exemptions						
EX366-State	10,840	14	0	0	10,840	14
PC-State	252,610	5	0	0	252,610	5
Subtotal for Special Exemptions	**263,450**	**19**	**0**	**0**	**263,450**	**19**
Absolute Exemptions						
EX-XN-State	397,980	2	0	0	397,980	2
EX-XU-State	2,655,810	9	0	0	2,655,810	9
EX-XV-State	7,477,286	32	0	0	7,477,286	32
Subtotal for Absolute Exemptions	**10,531,076**	**43**	**0**	**0**	**10,531,076**	**43**
Total:	**25,353,171**	**530**	**0**	**0**	**25,353,171**	**530**

New Value

Total New Market Value:	$2,900,510
Total New Taxable Value:	$2,571,122

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DV4	Disabled Veterans 70% - 100%	2	16,710
DVHS	Disabled Veteran Homestead	3	835,226
HS	Homestead	20	0
OV65	Over 65	8	70,124
OV65S	OV65 Surviving Spouse	1	8,577
Partial Exemption Value Loss:		**34**	**930,637**
Total NEW Exemption Value			**930,637**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**930,637**

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	386	235,284	10,050	214,075	0	198,683	180,054
A & E	739	269,656	10,961	250,280	0	234,919	214,470

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		Totals:				

VAN ZANDT COUNTY APPRAISAL DISTRICT

27867 State Hwy 64 | PO Box 926
Canton, Texas 75103
Phone: (903) 567-6171
Fax: (903) 567-6600
www.vzcad.org

July 24, 2026

Mr. David Hopkins, VP of Adm. Srvcs. & CFO
Trinity Valley Community College
100 Cardinal Drive
Athens, TX 75751-2423

Dear Mr. Hopkins:

On July 24, 2026 the Van Zandt County Appraisal Review Board (ARB) substantially completed its appeal hearings and approved the 2026 appraisal records of the Van Zandt County Appraisal District. The 2026 certified value summary for your entity is as follows:

Certified Appraisal Roll Totals

Certified Values	Total Market Value	$	636,356,416
	Total New Market Value	$	19,917,965
	Total Taxable Value	$	331,967,199
	New Taxable Value	$	19,082,298
	Frozen Taxable Value	$	77,897,071
	Frozen Tax Levy	$	54,733.45

I certify to the best of my knowledge and ability that the values contained herein are a true and correct representation of the 2026 appraisal roll as approved by the ARB.

As we still have a significant number of properties under protest that are not included in the certified value totals above, I have enclosed a listing of properties under protest not included in the certified appraisal roll in accordance with Tax Code §26.01(c). A summary of the total estimated values of these properties can be found below. These estimates should be added to the certified totals for budget planning and will be combined when calculating the No-New-Revenue and Voter-Approval Tax Rates.

Estimated Value of Property Under Protest (Not Included in Certified Totals)

Estimate of Value Under Protest		
Market Value under Protest	$	26,307,400
Taxable Value under Protest	$	19,989,500

Please note that the tax levy stated in the attached report is only an estimate based upon the available 2025 tax rate, only for a portion of the full taxable value and <u>should not be used for estimating revenues.</u>

Please do not hesitate to contact me if you have any questions or if I can assist you in any way.

Sincerely,

Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,616)	(Count) (73)	(Count) (2,689)
Land HS Value	85,113,886	4,430,590	89,544,476
Land NHS Value	19,997,229	547,318	20,544,547
Land Ag Market Value	262,674,114	5,855,086	268,529,200
Land Timber Market Value	1,671,074	254,500	1,925,574
Total Land Value	**369,456,303**	**11,087,494**	**380,543,797**
Improvement HS Value	226,400,934	16,495,343	242,896,277
Improvement NHS Value	23,476,572	1,641,031	25,117,603
Total Improvement	**249,877,506**	**18,136,374**	**268,013,880**
Market Value	**619,333,809**	**29,223,868**	**648,557,677**
BUSINESS PERSONAL PROPERTY	(69)	(1)	(70)
Market Value	**17,019,737**	**6,550**	**17,026,287**
OIL & GAS / MINERALS	(1)	(0)	(1)
Market Value	**2,870**	**0**	**2,870**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,686)	(Total Count) (74)	(Total Count) (2,760)
TOTAL MARKET	**636,356,416**	**29,230,418**	**665,586,834**
Ag Productivity	4,885,210	90,518	4,975,728
Ag Loss (-)	257,788,904	5,764,568	263,553,472
Timber Productivity	9,600	1,230	10,830
Timber Loss (-)	1,661,474	253,270	1,914,744
APPRAISED VALUE	**376,906,038**	**23,212,580**	**400,118,618**
	93.8%	6.2%	100.0%
HS CAP Limitation Value (-)	12,141,498	665,135	12,806,633
CB CAP Limitation Value (-)	3,771,132	92,602	3,863,734
NET APPRAISED VALUE	**360,993,408**	**22,454,843**	**383,448,251**
Total Exemption Amount	29,026,209	244,300	29,270,509
NET TAXABLE	**331,967,199**	**22,210,543**	**354,177,742**
TAX LIMIT/FREEZE ADJUSTMENT	**74,103,940**	**3,793,131**	**77,897,071**
LIMIT ADJ TAXABLE (I&S)	**257,863,259**	**18,417,412**	**276,280,671**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**257,863,259**	**18,417,412**	**276,280,671**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$368,754.06 = 276,280,671 * (0.113660 / 100) + $54,733.45

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	0	0	0	0	0	0
HS-Prorated	0	4	0	1	0	5
OV65-Local	4,925,718	373	213,750	15	5,139,468	388
OV65-State	0	0	0	0	0	0
OV65-Prorated	13,068	1	0	0	13,068	1
OV65S-Local	75,000	5	0	0	75,000	5
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	9,259,931	30	0	0	9,259,931	30
DVHS-Prorated	980,486	2	0	0	980,486	2
DVHSS	251,928	2	0	0	251,928	2
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**15,506,131**	**417**	**213,750**	**16**	**15,719,881**	**433**
Disabled Veterans Exemptions						
DV1	15,000	3	0	0	15,000	3
DV3	10,000	1	0	0	10,000	1
DV4	199,172	22	24,000	2	223,172	24
Subtotal for Disabled Veterans Exemptions	**224,172**	**26**	**24,000**	**2**	**248,172**	**28**
Special Exemptions						
DSTR PRORATED	0	0	0	0	0	0
DSTR	0	0	0	0	0	0
PC	223,260	5	0	0	223,260	5
Subtotal for Special Exemptions	**223,260**	**5**	**0**	**0**	**223,260**	**5**
Absolute Exemptions						
EX-XN	397,980	2	0	0	397,980	2
EX-XN-PRORATED	0	0	0	0	0	0
EX-XU	2,645,960	9	0	0	2,645,960	9
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	7,727,509	31	0	0	7,727,509	31
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**10,771,449**	**42**	**0**	**0**	**10,771,449**	**42**

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Other Exemptions						
BPPEX	1,011,247	45	6,550	1	1,017,797	46
BPPEX-TU	1,039,950	19	0	0	1,039,950	19
BPPEX-UD	250,000	2	0	0	250,000	2
Subtotal for Other Exemptions	**2,301,197**	**66**	**6,550**	**1**	**2,307,747**	**67**
Total:	**29,026,209**	**556**	**244,300**	**19**	**29,270,509**	**575**

New Value

Total New Market Value: $19,917,965

Total New Taxable Value: $19,082,298

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	34	1,009,542
DV1	Disabled Veterans 10% - 29%	1	5,000
DV4	Disabled Veterans 70% - 100%	2	19,630
DVHS	Disabled Veteran Homestead	4	1,329,678
HS	Homestead	22	0
OV65	Over 65	11	133,596
Partial Exemption Value Loss:		**74**	**2,497,446**
Total NEW Exemption Value			**2,497,446**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**2,497,446**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
2	0	16,059	16,059

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	331	233,752	13,321	210,600	0	202,999	178,010
A & E	789	272,622	12,174	253,840	0	244,978	224,819

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
74	29,230,418	22,830,581	17,117,608

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	23		0	5,403,115	5,058,937
C1	Vacant Lots and Tracts	1		0	66,500	66,500
D1	Qualified Open-Space Land	24	509.89	0	6,109,586	91,748
D2	Farm or Ranch Improvements on Qualified	3		0	475,590	460,590
E	Rural Land,Not Qualified for Open-Space Land	47		605,418	15,524,327	14,888,018
F1	Commercial Real Property	2		0	1,426,090	1,426,090
L1	Commercial Personal Property	1		0	6,550	0
M1	Mobile Homes	2		0	218,660	218,660
		Totals:	509.89	605,418	29,230,418	22,210,543

From:	Emily Reeves
To:	Golem, Stephanie; Hopkins, David
Subject:	RE: 2026 Certified Totals - Van Zandt
Date:	Thursday, July 30, 2026 4:32:22 PM
Attachments:	image001.png image002.png image003.png image004.png

---

I am looking for the following:

1. Any court findings in your jurisdiction in 2025 - None
2. What were the taxes refunded for years preceding tax year 2025 – Total Refunds: $49.11. It was all M&O.

Warm regards,

Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator
Van Zandt County Appraisal District
Voice (903) 567-6171 x111
Fax (903) 567-6600
emily.reeves@vzcad.org
www.vzcad.org

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Wednesday, July 29, 2026 3:04 PM
To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Hi Emily,

Sorry for the confusion. Hopefully, this clarifies my request.

I am looking for the following:

1. Any court findings in your jurisdiction in 2025
2. What were the taxes refunded for years preceding tax year 2025

Thank you!
Stephanie

TRINITY VALLEY COMMUNITY COLLEGE	**Stephanie M. Golem, CPA** Vice President of Administrative Services Chief Financial Officer **Phone**: 903.675-6304 **Email**: stephanie.golem@tvcc.edu 100 Cardinal Drive Athens, Texas 75751 Room AD212 **www.tvcc.edu**

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Tuesday, July 28, 2026 3:25 PM
To: Golem, Stephanie <stephanie.golem@tvcc.edu>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Hi Stephanie,
I'm sorry, but I'm confused as to what you are looking for. Attached was my latest email to you. Is there something different that you are looking for?

Warm regards,

Emily Reeves, RPA, RTA, CCA
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Fax (903) 567-6600
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www.vzcad.org

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Customer Service Survey

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Tuesday, July 28, 2026 1:57 PM
To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Hi Emily,

Thanks so much!

Looking to get some additional information. It is the same as last year (attached shows TNT worksheet snips).
Can I get this for the current year?

Thanks!
Stephanie

TRINITY VALLEY COMMUNITY COLLEGE

Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer

Phone: 903.675-6304
Email: stephanie.golem@tvcc.edu

100 Cardinal Drive
Athens, Texas 75751
Room AD212

www.tvcc.edu

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Monday, July 27, 2026 9:28 AM
To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>; Golem, Stephanie <stephanie.golem@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Good morning,
I realized in my zest to get this out over the weekend that I attached the incorrect 2025 report. Attached is the corrected report as well as the list of accounts still under protest.

Should you have any questions, please let me know.

Warm regards,

Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator
Van Zandt County Appraisal District
Voice (903) 567-6171 x111
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emily.reeves@vzcad.org
www.vzcad.org

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Saturday, July 25, 2026 2:29 PM
To: Hopkins, David <david.hopkins@tvcc.edu>; Stephanie Golem <stephanie.golem@tvcc.edu>
Subject: 2026 Certified Totals - Van Zandt

Good afternoon,
Attached are the official totals!!

Please let me know if you have any questions.

Warm regards,

Emily Reeves, RPA, RTA, CCA

Chief Appraiser | Tax Administrator
Van Zandt County Appraisal District
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Please help us continue to provide outstanding customer service by clicking the link to provide feedback.

Customer Service Survey

From:	Golem, Stephanie
To:	"Emily Reeves"; Hopkins, David
Subject:	RE: 2026 Certified Totals - Van Zandt
Date:	Wednesday, July 29, 2026 3:43:00 PM
Attachments:	image005.png image006.png image007.png image008.png image009.png image010.png

Also… in addition to my request below, can I get these as well:

6.	**2025 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2025 ARB certified value:** B. **2025 disputed value:**

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:

Thank you!

From: Golem, Stephanie
Sent: Wednesday, July 29, 2026 3:04 PM
To: 'Emily Reeves' <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

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Sorry for the confusion. Hopefully, this clarifies my request.

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1. Any court findings in your jurisdiction in 2025
2. What were the taxes refunded for years preceding tax year 2025

Thank you!
Stephanie

Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer

TRINITY VALLEY COMMUNITY COLLEGE	**Phone**: 903.675-6304 **Email**: stephanie.golem@tvcc.edu 100 Cardinal Drive Athens, Texas 75751 Room AD212 **www.tvcc.edu**

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Tuesday, July 28, 2026 3:25 PM
To: Golem, Stephanie <stephanie.golem@tvcc.edu>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

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emily.reeves@vzcad.org
www.vzcad.org

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Sent: Tuesday, July 28, 2026 1:57 PM

To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

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Can I get this for the current year?

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Stephanie

TRINITY VALLEY COMMUNITY COLLEGE	**Stephanie M. Golem, CPA** Vice President of Administrative Services Chief Financial Officer **Phone**: 903.675-6304 **Email**: stephanie.golem@tvcc.edu 100 Cardinal Drive Athens, Texas 75751 Room AD212 **www.tvcc.edu**

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Sent: Monday, July 27, 2026 9:28 AM
To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>; Golem, Stephanie <stephanie.golem@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

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Emily Reeves, RPA, RTA, CCA
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Customer Service Survey

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Saturday, July 25, 2026 2:29 PM
To: Hopkins, David <david.hopkins@tvcc.edu>; Stephanie Golem <stephanie.golem@tvcc.edu>
Subject: 2026 Certified Totals - Van Zandt

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Please let me know if you have any questions.

Warm regards,
Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator
Van Zandt County Appraisal District
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Please help us continue to provide outstanding customer service by clicking the link to provide feedback.

Customer Service Survey

From:	Emily Reeves
To:	Golem, Stephanie; Hopkins, David
Subject:	RE: 2026 Certified Totals - Van Zandt
Date:	Thursday, July 30, 2026 4:31:00 PM
Attachments:	image001.png image002.png image003.png image004.png image005.png image006.png

---

Good afternoon,

We did not have any open 2025 protests as of certification.

Warm regards,

Emily Reeves, RPA, RTA, CCA

Chief Appraiser | Tax Administrator

Van Zandt County Appraisal District

Voice (903) 567-6171 x111

Fax (903) 567-6600

emily.reeves@vzcad.org

www.vzcad.org

Please help us continue to provide outstanding customer service by clicking the link to provide feedback.

Customer Service Survey

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Wednesday, July 29, 2026 3:44 PM
To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Also... in addition to my request below, can I get these as well:

Thank you!

From: Golem, Stephanie
Sent: Wednesday, July 29, 2026 3:04 PM
To: 'Emily Reeves' <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Hi Emily,

Sorry for the confusion. Hopefully, this clarifies my request.

I am looking for the following:

1. Any court findings in your jurisdiction in 2025
2. What were the taxes refunded for years preceding tax year 2025

Thank you!
Stephanie

Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer

Phone: 903.675-6304
Email: stephanie.golem@tvcc.edu

100 Cardinal Drive
Athens, Texas 75751
Room AD212

www.tvcc.edu

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Tuesday, July 28, 2026 3:25 PM

To: Golem, Stephanie <stephanie.golem@tvcc.edu>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Hi Stephanie,
I'm sorry, but I'm confused as to what you are looking for. Attached was my latest email to you. Is there something different that you are looking for?

Warm regards,
Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator
Van Zandt County Appraisal District
Voice (903) 567-6171 x111
Fax (903) 567-6600
emily.reeves@vzcad.org
www.vzcad.org

From: Golem, Stephanie <stephanie.golem@tvcc.edu>
Sent: Tuesday, July 28, 2026 1:57 PM
To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Hi Emily,

Thanks so much!

Looking to get some additional information. It is the same as last year (attached shows TNT worksheet snips).
Can I get this for the current year?

Thanks!
Stephanie

Stephanie M. Golem, CPA
Vice President of Administrative Services
Chief Financial Officer

Phone: 903.675-6304
Email: stephanie.golem@tvcc.edu

100 Cardinal Drive
Athens, Texas 75751
Room AD212

www.tvcc.edu

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Monday, July 27, 2026 9:28 AM
To: Emily Reeves <emily.reeves@vzcad.org>; Hopkins, David <david.hopkins@tvcc.edu>; Golem, Stephanie <stephanie.golem@tvcc.edu>
Subject: RE: 2026 Certified Totals - Van Zandt

Good morning,

I realized in my zest to get this out over the weekend that I attached the incorrect 2025 report. Attached is the corrected report as well as the list of accounts still under protest.

Should you have any questions, please let me know.

Warm regards,

Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator
Van Zandt County Appraisal District
Voice (903) 567-6171 x111
Fax (903) 567-6600
emily.reeves@vzcad.org
www.vzcad.org

any copies of this communication.***

Please help us continue to provide outstanding customer service by clicking the link to provide feedback.
[Customer Service Survey]

From: Emily Reeves <emily.reeves@vzcad.org>
Sent: Saturday, July 25, 2026 2:29 PM
To: Hopkins, David <david.hopkins@tvcc.edu>; Stephanie Golem <stephanie.golem@tvcc.edu>
Subject: 2026 Certified Totals - Van Zandt

Good afternoon,
Attached are the official totals!!

Please let me know if you have any questions.

Warm regards,
Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator
Van Zandt County Appraisal District
Voice (903) 567-6171 x111
Fax (903) 567-6600
emily.reeves@vzcad.org
www.vzcad.org

Please help us continue to provide outstanding customer service by clicking the link to provide feedback.
[Customer Service Survey]

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

Form 50-856

Trinity Valley Community College - Anderson - La Poyner	903-675-6304
Taxing Unit Name	Phone *(area code and number)*
100 Cardinal Dr	https://www.tvcc.edu
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://www.tvcc.edu/property-tax-and-budget

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]	$ 80,817,555
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]	$ 18,303,439
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 62,514,116
4.	**Prior year total adopted tax rate.**	$ 0.113660 /$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.	$ 62,514,116
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: .... + $ 237,699 **C. Value loss.** Add A and B. [7]	$ 237,699
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:** .... $ 1,368,689 **B. Current year productivity or special appraised value:** .... - $ 32,328 **C. Value loss.** Subtract B from A. [8]	$ 1,336,361
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,574,060
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.	$ 60,940,056
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 69,264
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]	$ 62
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 69,326

[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: .... $ 85,077,404	
	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.	$ 85,077,404
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]	$ 20,687,212
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]	$ 64,390,192
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]	$ 2,014,002

[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)

TVCC - LAPOYNOR

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (760)	(Count) (0)	(Count) (760)
Land HS Value	7,837,685	0	7,837,685
Land NHS Value	17,090,665	0	17,090,665
Land Ag Market Value	93,792,079	0	93,792,079
Land Timber Market Value	42,292,791	0	42,292,791
Total Land Value	**161,013,220**	**0**	**161,013,220**
Improvement HS Value	40,884,328	0	40,884,328
Improvement NHS Value	12,391,236	0	12,391,236
Total Improvement	**53,275,564**	**0**	**53,275,564**
Market Value	**214,288,784**	**0**	**214,288,784**
BUSINESS PERSONAL PROPERTY	(45)	(0)	(45)
Market Value	**3,480,396**	**0**	**3,480,396**
OIL & GAS / MINERALS	(404)	(0)	(404)
Market Value	**497,879**	**0**	**497,879**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (1,209)	(Total Count) (0)	(Total Count) (1,209)
TOTAL MARKET	**218,267,059**	**0**	**218,267,059**
Ag Productivity	2,619,478	0	2,619,478
Ag Loss (-)	91,172,601	0	91,172,601
Timber Productivity	952,698	0	952,698
Timber Loss (-)	41,340,093	0	41,340,093
APPRAISED VALUE	**85,754,365**	**0**	**85,754,365**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	1,543,974	0	1,543,974
CB CAP Limitation Value (-)	215,181	0	215,181
NET APPRAISED VALUE	**83,995,210**	**0**	**83,995,210**
Total Exemption Amount	3,177,655	0	3,177,655
NET TAXABLE	**80,817,555**	**0**	**80,817,555**
TAX LIMIT/FREEZE ADJUSTMENT	**18,303,439**	**0**	**18,303,439**
LIMIT ADJ TAXABLE (I&S)	**62,514,116**	**0**	**62,514,116**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**62,514,116**	**0**	**62,514,116**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$85,510.61 = 62,514,116 * (0.113660 / 100) + $14,457.07

ANDERSON COUNTY APPRAISAL DISTRICT
P. O. BOX 279
PALESTINE, TEXAS 75802
(903) 723-2949

CERTIFIED VALUES FOR 2026

TAXING ENTITY: **TVCC - LAPOYNOR**

	Real Property	$ 263,541,977	
	Minerals	$ 136,839	
	Personal Property	$ 3,895,132	
	TOTAL MARKET VALUE:		**$ 267,573,948**
EXEMPTIONS:	Totally Exempt Property	$ 2,219,303	
	Productivity Loss	$ 174,245,738	
	HS-O65-DP-DV-HS CAP	$ 5,969,178	
	Freeport	$ 0	
	Abatement	$ 0	
	Pollution Control	$ 40,935	
	Solar	$ 21,390	
	TOTAL EXEMPTIONS:		**$ -182,496,544**
2026 CERTIFIED TOTAL TAXABLE VALUE:			**$ 85,077,404**

Quintin Baack
Quintin Baack, Chief Appraiser

July 20, 2026
Date

TVCC - LAPOYNOR

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (765)	(Count) (0)	(Count) (765)
Land HS Value	10,281,413	0	10,281,413
Land NHS Value	19,168,602	0	19,168,602
Land Ag Market Value	121,896,223	0	121,896,223
Land Timber Market Value	56,029,141	0	56,029,141
Total Land Value	**207,375,379**	**0**	**207,375,379**
Improvement HS Value	42,616,778	0	42,616,778
Improvement NHS Value	13,549,820	0	13,549,820
Total Improvement	**56,166,598**	**0**	**56,166,598**
Market Value	**263,541,977**	**0**	**263,541,977**
BUSINESS PERSONAL PROPERTY	(46)	(0)	(46)
Market Value	**3,895,132**	**0**	**3,895,132**
OIL & GAS / MINERALS	(151)	(0)	(151)
Market Value	**136,839**	**0**	**136,839**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (962)	(Total Count) (0)	(Total Count) (962)
TOTAL MARKET	**267,573,948**	**0**	**267,573,948**
Ag Productivity	2,695,700	0	2,695,700
Ag Loss (-)	119,200,523	0	119,200,523
Timber Productivity	983,926	0	983,926
Timber Loss (-)	55,045,215	0	55,045,215
APPRAISED VALUE	**93,328,210**	**0**	**93,328,210**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	2,199,310	0	2,199,310
CB CAP Limitation Value (-)	1,101,848	0	1,101,848
NET APPRAISED VALUE	**90,027,052**	**0**	**90,027,052**
Total Exemption Amount	4,949,648	0	4,949,648
NET TAXABLE	**85,077,404**	**0**	**85,077,404**
TAX LIMIT/FREEZE ADJUSTMENT	**20,687,212**	**0**	**20,687,212**
LIMIT ADJ TAXABLE (I&S)	**64,390,192**	**0**	**64,390,192**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**64,390,192**	**0**	**64,390,192**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$89,270.71 = 64,390,192 * (0.113660 / 100) + $16,084.82

TVCC - LAPOYNOR

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,076,071	1,076,071	838.35	841.02	11
OV65	21,518,605	19,611,141	15,246.47	15,856.89	119
Total	22,594,676	20,687,212	16,084.82	16,697.91	130

Tax Rate: 0.113660

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,076,071	1,076,071	838.35	841.02	11
OV65	21,518,605	19,611,141	15,246.47	15,856.89	119
Total	22,594,676	20,687,212	16,084.82	16,697.91	130

Tax Rate: 0.113660

New Value

Total New Market Value: $2,023,109

Total New Taxable Value: $2,014,002

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XN	11.252 Motor vehicles leased for personal use	1	0
Absolute Exemption Value Loss:		**1**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	1	75,000
BPPEX-AL	BPPEX-AL	2	5,679
BPPEX-TU	BPPEX-TU	4	93,865
DV2	Disabled Veterans 30% - 49%	2	16,300
DVHS	Disabled Veteran Homestead	1	15,620
HS	Homestead	8	0
OV65	Over 65	8	31,235
Partial Exemption Value Loss:		**26**	**237,699**
Total NEW Exemption Value			**237,699**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**237,699**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
6	1,368,689	32,328	-1,336,361

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	29	184,977	846	172,263	0	180,894	169,756
A & E	180	214,547	9,955	175,262	0	195,564	163,140

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

2025 COURT DECISIONS

ACCOUNT	OWNER	ORIGINAL VALUE	FINAL VALUE	JURISDICTION
P842987	Lowes Home Cneter LLC	7,456,490	$6,950,00	C03,G01,RD1,JC6 S06

TOTAL VALUE LOSS: -0-

PROPERTY UNDER PROTEST

YEAR	JURISDICTION	VALUE
2025	N/A	0
2026	This is now provided on your totals	

2025 VALUE SUBJECT TO CHAPTER 42 ARB APPEALS

ACCOUNT	OWNER	ARB VALUE	DISPUTED VALUE	UNDISPUTED VALUE
R0028593	Dev Devi LLC	4,040,847	Disputed value unknown	
R0842530	Welltower Landlord Group LLC	3,572,766	Disputed value unknown	
R0015754	Merge Holdings LLC	7,138,978	Disputed value unknown	

TOTAL VALUE LOSS:		
	Anderson County	Unknown
	City of Palestine	Unknown
	Palestine ISD	Unknown
	TVCC-Palestine	Unknown

2025 VALUE NO LONGER SUBJECT TO A LIMITATION ON APPRAISED VALUE CH 313

ACCOUNT NUMBER	OWNER	VALUE	JURISDICTION
N/A	N/A	-0-	N/A

2025 VALUE NO LONGER SUBJECT TO A LIMITATION ON APPRAISED VALUE CH 311

ACCOUNT NUMBER	OWNER	VALUE	JURISDICTION
N/A	N/A	-0-	N/A

Modified Bills Report

As of Date: 10/01/2024 - 09/30/2025 Sorted by: Date

Cycles: ALL

Options: Run only Summary

Report Mode: Show Refunds

ANDERSONTAX

Anderson County Tax Office

TVCC - Lapoynor (JC9)
2022
MO

	Previous Balance	Tax Change	New Balance	Refund Created
Fund Totals	$0.00	($6.93)	$0.00	$6.93
Tax Year Totals	$0.00	($6.93)	$0.00	$6.93
Grand Totals	$290.13	$69.73	$180.90	$62.27

Line 16

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

Form 50-856

Trinity Valley Community College - Anderson - Frankston
Taxing Unit Name

903-675-6304
Phone *(area code and number)*

100 Cardinal Dr
Taxing Unit's Address, City, State, ZIP Code

https://www.tvcc.edu
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://www.tvcc.edu/property-tax-and-budget

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]	$ 361,139,495
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]	$ 88,303,317
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 272,836,178
4.	**Prior year total adopted tax rate.**	$ 0.113660 /$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.	$ 272,836,178
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: .... $ 55,010 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 7,466,608 **C. Value loss.** Add A and B. [7]	$ 7,521,618
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:** .... $ 2,305,854 **B. Current year productivity or special appraised value:** .... - $ 69,092 **C. Value loss.** Subtract B from A. [8]	$ 2,236,762
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 9,758,380
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.	$ 263,077,798
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 299,014
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]	$ 4,965
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 303,979

[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: . . . . . . $ 387,107,443	
	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.	$ 387,107,443
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]	$ 98,242,878
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]	$ 288,864,565
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]	$ 4,876,432

[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)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,735)	(Count) (0)	(Count) (2,735)
Land HS Value	35,430,420	0	35,430,420
Land NHS Value	53,846,961	0	53,846,961
Land Ag Market Value	138,721,293	0	138,721,293
Land Timber Market Value	70,010,087	0	70,010,087
Total Land Value	**298,008,761**	**0**	**298,008,761**
Improvement HS Value	217,134,416	0	217,134,416
Improvement NHS Value	59,837,545	0	59,837,545
Total Improvement	**276,971,961**	**0**	**276,971,961**
Market Value	**574,980,722**	**0**	**574,980,722**
BUSINESS PERSONAL PROPERTY	(235)	(0)	(235)
Market Value	**37,763,473**	**0**	**37,763,473**
OIL & GAS / MINERALS	(922)	(0)	(922)
Market Value	**9,205,005**	**0**	**9,205,005**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (3,892)	(Total Count) (0)	(Total Count) (3,892)
TOTAL MARKET	**621,949,200**	**0**	**621,949,200**
Ag Productivity	3,386,791	0	3,386,791
Ag Loss (-)	135,334,502	0	135,334,502
Timber Productivity	1,513,260	0	1,513,260
Timber Loss (-)	68,496,827	0	68,496,827
APPRAISED VALUE	**418,117,871**	**0**	**418,117,871**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	19,151,696	0	19,151,696
CB CAP Limitation Value (-)	1,787,986	0	1,787,986
NET APPRAISED VALUE	**397,178,189**	**0**	**397,178,189**
Total Exemption Amount	36,038,694	0	36,038,694
NET TAXABLE	**361,139,495**	**0**	**361,139,495**
TAX LIMIT/FREEZE ADJUSTMENT	**88,303,317**	**0**	**88,303,317**
LIMIT ADJ TAXABLE (I&S)	**272,836,178**	**0**	**272,836,178**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**272,836,178**	**0**	**272,836,178**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
$377,222.44 = 272,836,178 * (0.113660 / 100) + $67,116.84

ANDERSON COUNTY APPRAISAL DISTRICT
P. O. BOX 279
PALESTINE, TEXAS 75802
(903) 723-2949

CERTIFIED VALUES FOR 2026

TAXING ENTITY: **TVCC - FRANKSTON**

	Real Property	$ 654,532,181	
	Minerals	$ 5,290,928	
	Personal Property	$ 40,571,250	
	TOTAL MARKET VALUE:		**$ 700,394,359**
EXEMPTIONS:	Totally Exempt Property	$ 36,800,031	
	Productivity Loss	$ 243,981,068	
	HS-O65-DP-DV-HS CAP	$ 32,413,982	
	Freeport	$ 0	
	Abatement	$ 0	
	Pollution Control	$ 52,293	
	Solar	$ 39,542	
	TOTAL EXEMPTIONS:		**$ -313,286,916**
2026 CERTIFIED TOTAL TAXABLE VALUE:			**$ 387,107,443**

Quintin Baack

Quintin Baack, Chief Appraiser

July 20, 2026

Date

TVCC - FRANKSTON

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,858)	(Count) (0)	(Count) (2,858)
Land HS Value	40,596,959	0	40,596,959
Land NHS Value	70,096,482	0	70,096,482
Land Ag Market Value	167,395,395	0	167,395,395
Land Timber Market Value	81,590,251	0	81,590,251
Total Land Value	**359,679,087**	**0**	**359,679,087**
Improvement HS Value	221,727,333	0	221,727,333
Improvement NHS Value	73,125,761	0	73,125,761
Total Improvement	**294,853,094**	**0**	**294,853,094**
Market Value	**654,532,181**	**0**	**654,532,181**
BUSINESS PERSONAL PROPERTY	(215)	(1)	(216)
Market Value	**40,371,250**	**200,000**	**40,571,250**
OIL & GAS / MINERALS	(490)	(0)	(490)
Market Value	**5,290,928**	**0**	**5,290,928**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (3,563)	(Total Count) (1)	(Total Count) (3,564)
TOTAL MARKET	**700,194,359**	**200,000**	**700,394,359**
Ag Productivity	3,515,114	0	3,515,114
Ag Loss (-)	163,880,281	0	163,880,281
Timber Productivity	1,489,464	0	1,489,464
Timber Loss (-)	80,100,787	0	80,100,787
APPRAISED VALUE	**456,213,291**	**200,000**	**456,413,291**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	12,564,147	0	12,564,147
CB CAP Limitation Value (-)	6,023,412	0	6,023,412
NET APPRAISED VALUE	**437,625,732**	**200,000**	**437,825,732**
Total Exemption Amount	50,593,289	125,000	50,718,289
NET TAXABLE	**387,032,443**	**75,000**	**387,107,443**
TAX LIMIT/FREEZE ADJUSTMENT	**98,242,878**	**0**	**98,242,878**
LIMIT ADJ TAXABLE (I&S)	**288,789,565**	**75,000**	**288,864,565**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**288,789,565**	**75,000**	**288,864,565**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$401,335.75 = 288,864,565 * (0.113660 / 100) + $73,012.29

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	4,923,172	4,923,172	4,227.4	4,312.15	30
OV65	99,942,530	93,319,706	68,784.89	70,118.83	451
Total	104,865,702	98,242,878	73,012.29	74,430.98	481

Tax Rate: 0.113660

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	4,923,172	4,923,172	4,227.4	4,312.15	30
OV65	99,942,530	93,319,706	68,784.89	70,118.83	451
Total	104,865,702	98,242,878	73,012.29	74,430.98	481

Tax Rate: 0.113660

New Value

Total New Market Value: $4,899,892

Total New Taxable Value: $4,876,432

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Exempt	1	35,000
EX-XN	11.252 Motor vehicles leased for personal use	4	10
EX-XR	11.30 Nonprofit water or wastewater corporation	1	20,000
Absolute Exemption Value Loss:		**6**	**55,010**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
AFHS	Animal Feed Held For Sale	1	29,717
BPPEX	BPPEX	77	3,922,213
BPPEX-AL	BPPEX-AL	4	250,000
BPPEX-TU	BPPEX-TU	29	435,883
DP	Disability	3	0
DV4	Disabled Veterans 70% - 100%	5	60,000
DVHS	Disabled Veteran Homestead	9	2,608,887
HS	Homestead	37	0
OV65	Over 65	23	104,898
Partial Exemption Value Loss:		**188**	**7,411,598**
Total NEW Exemption Value			**7,466,608**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**7,466,608**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
8	2,305,854	69,092	-2,236,762

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	407	224,094	8,721	197,657	0	205,295	181,378
A & E	782	259,633	13,356	230,731	0	231,191	205,857

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
1	200,000	116,384	43,644

2025 COURT DECISIONS

ACCOUNT	OWNER	ORIGINAL VALUE	FINAL VALUE	JURISDICTION
P842987	Lowes Home Cneter LLC	7,456,490	$6,950,00	C03,G01,RD1,JC6 S06

TOTAL VALUE LOSS: -0-

PROPERTY UNDER PROTEST

YEAR	JURISDICTION	VALUE
2025	N/A	0
2026	This is now provided on your totals	

2025 VALUE SUBJECT TO CHAPTER 42 ARB APPEALS

ACCOUNT	OWNER	ARB VALUE	DISPUTED VALUE	UNDISPUTED VALUE
R0028593	Dev Devi LLC	4,040,847	Disputed value unknown	
R0842530	Welltower Landlord Group LLC	3,572,766	Disputed value unknown	
R0015754	Merge Holdings LLC	7,138,978	Disputed value unknown	

TOTAL VALUE LOSS:		
	Anderson County	Unknown
	City of Palestine	Unknown
	Palestine ISD	Unknown
	TVCC-Palestine	Unknown

2025 VALUE NO LONGER SUBJECT TO A LIMITATION ON APPRAISED VALUE CH 313

ACCOUNT NUMBER	OWNER	VALUE	JURISDICTION
N/A	N/A	-0-	N/A

2025 VALUE NO LONGER SUBJECT TO A LIMITATION ON APPRAISED VALUE CH 311

ACCOUNT NUMBER	OWNER	VALUE	JURISDICTION
N/A	N/A	-0-	N/A

Modified Bills Report

As of Date: **10/01/2024 - 09/30/2025** Sorted by: **Date**

Cycles: **ALL**

Options: **Run only Summary** Report Mode: **Show Refunds**

ANDERSONTAX

Anderson County Tax Office

TVCC - Frankston (JC4)
2020
MO

	Previous Balance	Tax Change	New Balance	Refund Created
Fund Totals	$0.00	($106.24)	$0.00	$106.24
Tax Year Totals	$0.00	($106.24)	$0.00	$106.24
Grand Totals	$5,532.99	($668.14)	$3,596.22	$4,964.72

Line 16