

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of El Campo

979-541-5000

Taxing Unit Name

Phone (area code and number)

315 E Jackson El Campo, TX 77437

www.cityofelcampo.org

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

Taxing Unit's Website Address

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

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

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). ¹	\$ 1,098,176,949
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. ²	\$ 204,605,191
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 893,571,758
4.	Prior year total adopted tax rate.	\$ 0.46006 /\$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. ³	\$ 0
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. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 893,571,758
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 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: + \$ 442,695 C. Value loss. Add A and B. ⁶	\$ 442,695
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: \$ 366,109 B. Current year productivity or special appraised value: - \$ 3,284 C. Value loss. Subtract B from A. ⁷	\$ 362,825
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 805,520
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. ⁸ 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.	\$ 892,766,238
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,107,260
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. ⁹	\$ 4,752
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,112,012
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. ¹¹ A. Certified values: \$ 1,062,526,035 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 financing 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. ¹² - \$ 63,877,276 E. Total current year value. Add A and B, then subtract C and D.	\$ 998,648,759

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ <u>62,434,212</u> 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. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>62,434,212</u>
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. ¹⁶	\$ <u>214,408,907</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ <u>846,674,064</u>
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. ²¹	\$ <u>0</u>
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. ²²	\$ <u>9,949,331</u>
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>9,949,331</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ <u>836,724,733</u>
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ <u>0.49144</u> /\$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. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.29200 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 893,571,758
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,609,229
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 2024. This line applies only to tax years preceding the prior tax year. + \$ 3,175 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 3,175 E. Add Line 31 to 32D.	\$ 2,612,404
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 836,724,733
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.31221 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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, 2023 and ending on June 30, 2024, 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. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
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 \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.31221 /\$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 \$ 1,050,484 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.12554 /\$100 C. Add Line 41B to Line 40.	\$ 0.43775 /\$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.	\$ 0.45307 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p>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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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.³¹</p> <p>Enter debt amount \$ 3,852,395</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 1,798,685</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 2,053,710</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 227,593
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,826,117
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.00 %</p> <p>C. Enter the 2023 actual collection rate. 100.00 %</p> <p>D. Enter the 2022 actual collection rate. 101.00 %</p> <p>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%.³⁴</p> <p>100.00 %</p>	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,826,117
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 846,674,064
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.21568 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.66875 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.00000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax 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. ³⁵ 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. ³⁶ 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. ³⁷ - 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.	\$ 1,050,484
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 846,674,064
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.12407 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.49144 /\$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.	\$ 0.49144 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.66875 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.54468 /\$100

SECTION 4: Voter Approval Tax Rate 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	Voter-Approval Rate 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. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 846,674,064
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
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).	\$ 0.54468 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 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) B. Unused increment rate (Line 67) C. Subtract B from A. D. Adopted Tax Rate E. Subtract D from C. F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.50036 /\$100 \$ 0.01818 /\$100 \$ 0.48218 /\$100 \$ 0.46006 /\$100 \$ 0.02212 /\$100 \$ 877,241,589 \$ 194,045
65.	Year 2 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) B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tax Rate E. Subtract D from C. F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.55101 /\$100 \$ 0.10587 /\$100 \$ 0.44514 /\$100 \$ 0.44421 /\$100 \$ 0.00093 /\$100 \$ 868,323,323 \$ 8,075
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tax Rate E. Subtract D from C. F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.79671 /\$100 \$ 0.29316 /\$100 \$ 0.50355 /\$100 \$ 0.48419 /\$100 \$ 0.01936 /\$100 \$ 782,118,611 \$ 151,418
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 353,538 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.04175 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.58643 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.31221 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 846,674,064
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.05905 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.21568 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.58694 /\$100

SECTION 7: Voter Approval Tax Rate 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.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.46006 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 892,766,238
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 836,724,733
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.00000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
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).	\$ <u>0.58643</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.49144 /\$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. \$ 0.58643 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.58694 /\$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:

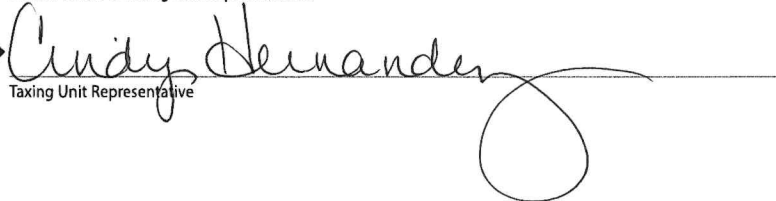
SECTION 10: Taxing Unit Representative Name and Signature

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.⁵⁴

**print
here**

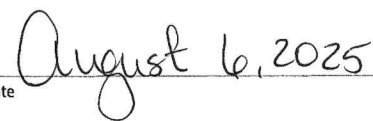
Cindy Hernandez

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

Date


⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (5,821)	(Count) (0)	(Count) (5,821)
Land HS Value	105,604,585	0	105,604,585
Land NHS Value	112,860,254	0	112,860,254
Land Ag Market Value	17,177,040	0	17,177,040
Land Timber Market Value	0	0	0
Total Land Value	235,641,879	0	235,641,879
Improvement HS Value	465,461,081	0	465,461,081
Improvement NHS Value	390,658,798	0	390,658,798
Total Improvement	856,119,879	0	856,119,879
Market Value	1,091,761,758	0	1,091,761,758
BUSINESS PERSONAL PROPERTY	(1,048)	(0)	(1,048)
Market Value	187,497,764	0	187,497,764
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (6,869)	(Total Count) (0)	(Total Count) (6,869)
TOTAL MARKET	1,279,259,522	0	1,279,259,522
Ag Productivity	331,994	0	331,994
Ag Loss (-)	16,845,046	0	16,845,046
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	1,262,414,476	0	1,262,414,476
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	6,537,351	0	6,537,351
CB CAP Limitation Value (-)	1,422,843	0	1,422,843
NET APPRAISED VALUE	1,254,454,282	0	1,254,454,282
Total Exemption Amount	156,277,333	0	156,277,333
NET TAXABLE	1,098,176,949	0	1,098,176,949
TAX LIMIT/FREEZE ADJUSTMENT	204,605,191	0	204,605,191
LIMIT ADJ TAXABLE (I&S)	893,571,758	0	893,571,758
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	893,571,758	0	893,571,758

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$4,820,319.56 = 893,571,758 * (0.460060 / 100) + \$709,353.33

WHARTON COUNTY TAXING ENTITIES
2024 TAX RATES

ENTITY	TAX RATE	Breakdown	
		M&O	I&S
Wharton County- General Fund	0.31579	0.31579	0.00000
FMLR	0.03660	0.03660	0.00000
TOTAL COUNTY RATE	0.35239	0.35239	0.00000
WCJC	0.13280	0.13280	0.00000
Emergency District#1	0.04971	0.04971	0.00000
Emergency District#2(EB)	0.08797	0.08797	0.00000
Emergency District#3(Wh)	0.08367	0.08367	0.00000
Emergency District#4(EC)	0.06076	0.06076	0.00000
CB GrWater Cons Dist	0.00600	0.00600	0.00000
Boling Water	0.31000	0.31000	0.00000
EB Water	0.20464	0.20464	0.00000
Hungerford MUD	0.26431	0.26431	0.00000
Isaacson Mud	0.28911	0.28911	0.00000
Louise Water	0.15293	0.15293	0.00000
City of East Bernard	0.16449	0.16449	0.00000
City of El Campo	0.46006	0.29200	0.16806
City of Wharton	0.43663	0.09523	0.34140
WW Hospital Dist	0.21710	0.21710	0.00000
Boling ISD	1.05690	0.66690	0.39000
East Bernard ISD	0.98996	0.79470	0.19526
El Campo ISD	1.05270	0.75520	0.29750
Louise ISD	0.76740	0.76740	0.00000
Wharton ISD	1.03700	0.69060	0.34640

Oct. 2024

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (5,736)	(Count) (108)	(Count) (5,844)
Land HS Value	107,974,078	769,364	108,743,442
Land NHS Value	102,058,948	9,406,209	111,465,157
Land Ag Market Value	17,022,892	355,488	17,378,380
Land Timber Market Value	0	0	0
Total Land Value	227,055,918	10,531,061	237,586,979
Improvement HS Value	477,814,797	3,592,228	481,407,025
Improvement NHS Value	367,234,337	31,816,053	399,050,390
Total Improvement	845,049,134	35,408,281	880,457,415
Market Value	1,072,105,052	45,939,342	1,118,044,394
BUSINESS PERSONAL PROPERTY	(1,019)	(45)	(1,064)
Market Value	178,961,008	22,625,223	201,586,231
OIL & GAS / MINERALS	(39)	(0)	(39)
Market Value	92,420	0	92,420
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (6,794)	(Total Count) (153)	(Total Count) (6,947)
TOTAL MARKET	1,251,158,480	68,564,565	1,319,723,045
Ag Productivity	375,192	1,065	376,257
Ag Loss (-)	16,647,700	354,423	17,002,123
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	1,234,510,780	68,210,142	1,302,720,922
	94.5%	5.5%	100.0%
HS CAP Limitation Value (-)	5,704,615	18,167	5,722,782
CB CAP Limitation Value (-)	3,961,809	278,275	4,240,084
NET APPRAISED VALUE	1,224,844,356	67,913,700	1,292,758,056
Total Exemption Amount	162,318,321	50,426	162,368,747
NET TAXABLE	1,062,526,035	67,863,274	1,130,389,309
TAX LIMIT/FREEZE ADJUSTMENT	213,275,902	1,231,527	214,507,429
LIMIT ADJ TAXABLE (I&S)	849,250,133	66,631,747	915,881,880
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	849,250,133	66,631,747	915,881,880

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$4,804,776.7 = 915,881,880 * (0.444210 / 100) + \$736,337.8

1,231,527 *
0.92 =
92,011,133,005 *
67,863,274 *
0.92 =
62,434,212 *
1,133,005.01
+ 213,275,902 =
214,408,907 *

CITY OF EL CAMPO
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	5,082,794	4,862,977	17,626.61	18,557.8	48
DPS	199,654	199,654	872.95	872.95	1
OV65	204,803,177	188,836,158	656,784.97	671,447.81	956
OV65S	21,182,426	19,377,113	56,402.05	59,242.82	96
Total	231,268,051	213,275,902	731,686.58	750,121.38	1,101
Tax Rate: 0.444210					

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
OV65	1,271,527	1,231,527	4,651.22	4,651.22	4
Total	1,271,527	1,231,527	4,651.22	4,651.22	4
Tax Rate: 0.444210					

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	5,082,794	4,862,977	17,626.61	18,557.8	48
DPS	199,654	199,654	872.95	872.95	1
OV65	206,074,704	190,067,685	661,436.19	676,099.03	960
OV65S	21,182,426	19,377,113	56,402.05	59,242.82	96
Total	232,539,578	214,507,429	736,337.8	754,772.6	1,105
Tax Rate: 0.444210					

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	5	0	0	0	5
OV65-Local	9,783,412	1,009	50,000	5	9,833,412	1,014
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	926,540	96	0	0	926,540	96
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
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	10,139,550	39	0	0	10,139,550	39
DVHS-Prorated	225,695	1	0	0	225,695	1
DVHSS	308,170	1	0	0	308,170	1
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	21,383,367	1,151	50,000	5	21,433,367	1,156
Disabled Veterans Exemptions						
DV1	77,500	9	0	0	77,500	9
DV2	67,500	6	0	0	67,500	6
DV3	112,000	10	0	0	112,000	10
DV4	253,139	37	0	0	253,139	37
Subtotal for Disabled Veterans Exemptions	510,139	62	0	0	510,139	62
Special Exemptions						
AB	0	1	0	0	0	1
FR	4,045,092	3	0	2	4,045,092	5
PC	0	2	0	0	0	2
Subtotal for Special Exemptions	4,045,092	6	0	2	4,045,092	8

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	132,708,003	165	0	0	132,708,003	165
EX-Prorated	0	0	0	0	0	0
Exempt UD	1,756,150	1	0	0	1,756,150	1
EX-XU	65,382	1	0	0	65,382	1
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	1,662,231	7	0	0	1,662,231	7
EX-XV-PRORATED	0	0	0	0	0	0
EX366	187,957	178	426	2	188,383	180
Subtotal for Absolute Exemptions	136,379,723	352	426	2	136,380,149	354
Total:	162,318,321	1,571	50,426	9	162,368,747	1,580

New Value

Total New Market Value: \$10,069,673

Total New Taxable Value: \$9,949,331

JETI

New Market Value: \$0

New Taxable Value: \$0

Chapter 313

New Market Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption EX	Description Exempt	Count	Last Year Market Value
		2	0
Absolute Exemption Value Loss:		2	0

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	2	0
DV4	Disabled Veterans 70% - 100%	1	12,000
DVHS	Disabled Veteran Homestead	1	225,695
HS	Homestead	45	0
OV65	Over 65	20	205,000
Partial Exemption Value Loss:		69	442,695
Total NEW Exemption Value			442,695

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			442,695

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
29	366,109	3,284	-362,825

New Annexations/Deannexations

	Count	Market Value	Taxable Value
Average Homestead Value			
Category	Count of HS	Average Market	Average Taxable
A Only	2,309	209,536	202,639
A & E	2,316	209,711	202,783

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
153	68,564,565	60,504,134	59,974,157

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	4,014		4,078,410	654,366,018	625,639,560
B	Multifamily Residential	48		1,437,373	23,856,720	22,363,423
C1	Vacant Lots and Tracts	652		0	22,175,628	21,396,826
D1	Qualified Open-Space Land	80	974.36	0	17,022,892	375,192
D2	Farm or Ranch Improvements on Qualified	7		0	62,269	62,269
E	Rural Land,Not Qualified for Open-Space Land	36		0	5,055,157	4,617,764
F1	Commercial Real Property	510		1,486,897	202,719,083	202,716,755
F2	Industrial Real Property	10		0	3,735,940	3,735,940
G1	Oil and Gas	26		0	89,850	89,850
J3	Electric Companies (including Co-ops)	6		0	14,665,160	14,665,160
J4	Telephone Companies (including Co-ops)	7		0	981,788	981,788
J5	Railroads	2		0	8,730,820	8,730,820
J6	Pipelines	1		0	102,090	102,090
L1	Commercial Personal Property	671		0	88,200,985	84,233,128
L2	Industrial and Manufacturing Personal Property	154		0	50,946,971	50,869,736
M1	Mobile Homes	263		2,178,156	6,986,870	6,865,218
S	Special Inventory	8		0	15,080,516	15,080,516
XB	Income Producing Tangible Personal	166		0	185,387	0
XC	Mineral Interest Valued Under \$500(§11.146)	13		0	2,570	0
XU	MiscellaneousExemptions (§11.23)	1		0	65,382	0
XV	Other Totally Exempt Properties (including	176		83,524	136,126,384	0
Totals:			974.36	9,264,360	1,251,158,480	1,062,526,035

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	19		0	4,779,133	4,699,865
B	Multifamily Residential	3		0	4,403,728	4,403,728
C1	Vacant Lots and Tracts	23		0	1,472,171	1,207,492
D1	Qualified Open-Space Land	27	06.28	0	355,488	1,065
F1	Commercial Real Property	36		805,313	34,928,822	34,926,327
J2	Gas Distribution Systems	1		0	2,051,330	2,051,330
J3	Electric Companies (including Co-ops)	3		0	1,326,360	1,326,360
J4	Telephone Companies (including Co-ops)	1		0	2,961,680	2,961,680
J7	Cable Companies	1		0	291,660	291,660
L1	Commercial Personal Property	31		0	13,065,250	13,065,250
L2	Industrial and Manufacturing Personal Property	6		0	2,928,517	2,928,517
XB	Income Producing Tangible Personal	2		0	426	0
Totals:			6.28	805,313	68,564,565	67,863,274

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	4,033		4,078,410	659,145,151	630,339,425
B	Multifamily Residential	51		1,437,373	28,260,448	26,767,151
C1	Vacant Lots and Tracts	675		0	23,647,799	22,604,318
D1	Qualified Open-Space Land	107	980.64	0	17,378,380	376,257
D2	Farm or Ranch Improvements on Qualified	7		0	62,269	62,269
E	Rural Land,Not Qualified for Open-Space Land	36		0	5,055,157	4,617,764
F1	Commercial Real Property	546		2,292,210	237,647,905	237,643,082
F2	Industrial Real Property	10		0	3,735,940	3,735,940
G1	Oil and Gas	26		0	89,850	89,850
J2	Gas Distribution Systems	1		0	2,051,330	2,051,330
J3	Electric Companies (including Co-ops)	9		0	15,991,520	15,991,520
J4	Telephone Companies (including Co-ops)	8		0	3,943,468	3,943,468
J5	Railroads	2		0	8,730,820	8,730,820
J6	Pipelines	1		0	102,090	102,090
J7	Cable Companies	1		0	291,660	291,660
L1	Commercial Personal Property	702		0	101,266,235	97,298,378
L2	Industrial and Manufacturing Personal Property	160		0	53,875,488	53,798,253
M1	Mobile Homes	263		2,178,156	6,986,870	6,865,218
S	Special Inventory	8		0	15,080,516	15,080,516
XB	Income Producing Tangible Personal	168		0	185,813	0
XC	Mineral Interest Valued Under \$500(\$11.146)	13		0	2,570	0
XU	MiscellaneousExemptions (\$11.23)	1		0	65,382	0
XV	Other Totally Exempt Properties (including	176		83,524	136,126,384	0
Totals:			980.64	10,069,673	1,319,723,045	1,130,389,309

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3702250	AEP TEXAS INC	\$12,684,260	\$12,684,260
2	3699808	KANSAS CITY SOUTHERN RAILWAY	\$8,730,820	\$8,730,820
3	3663354	AES DRILLING FLUIDS LLC	\$8,321,203	\$8,321,203
4	3502707	SHOPPAS FARM SUPPLY	\$7,932,274	\$7,932,274
5	3682614	GREENPOINT AG HOLDINGS, LLC - SC	\$11,887,978	\$7,920,121
6	3682588	JR'S TEXAS BEST LLC	\$7,575,013	\$7,575,013
7	3534349	WAL-MART STORES TEXAS LP	\$7,000,000	\$7,000,000
8	3690532	EL CAMPO LAGOON ENTERPRISES LLC	\$6,900,000	\$6,900,000
9	3713621	SIMPLOT GROWER SOLUTIONS	\$5,153,510	\$5,153,510
10	3502121	MARKS MACHINE SHOP INC	\$5,142,800	\$5,142,800
11	3501991	WAL-MART PROPERTY TAX DEPT	\$5,019,801	\$5,019,801
12	3717515	LARRETT ENERGY SERVICE	\$4,950,830	\$4,950,830
13	3672664	CHAMBERS REAL ESTATE LLC	\$4,851,354	\$4,851,354
14	3517024	DAVIS DON MOTOR CO INC	\$4,742,880	\$4,742,880
15	3502352	SHOPPAS FARM SUPPLY	\$4,706,720	\$4,706,720
16	3707996	REB TX EC VENTURES LLC	\$4,662,491	\$4,662,491
17	3714557	LEEDO MANUFACTURING CO	\$4,611,730	\$4,611,730
18	3534417	H E B GROCERY CO LP	\$4,410,723	\$4,410,723
19	3697505	AUM HOSPITALITY INC	\$4,386,243	\$4,386,243
20	3698601	DOVECOAST HOUSING LP	\$4,299,004	\$4,281,913
Total			\$127,969,634	\$123,984,686

TIRZ ZONE

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
	(Count) (631)	(Count) (18)	(Count) (649)
REAL PROPERTY & MFT HOMES			
Land HS Value	8,104,469	0	8,104,469
Land NHS Value	26,143,532	4,538,948	30,682,480
Land Ag Market Value	11,127,564	0	11,127,564
Land Timber Market Value	0	0	0
Total Land Value	45,375,565	4,538,948	49,914,513
Improvement HS Value	40,344,298	0	40,344,298
Improvement NHS Value	106,943,898	10,290,566	117,234,464
Total Improvement	147,288,196	10,290,566	157,578,762
Market Value	192,663,761	14,829,514	207,493,275
BUSINESS PERSONAL PROPERTY	(0)	(0)	(0)
Market Value	0	0	0
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (631)	(Total Count) (18)	(Total Count) (649)
TOTAL MARKET	192,663,761	14,829,514	207,493,275
Ag Productivity	327,825	0	327,825
Ag Loss (-)	10,799,739	0	10,799,739
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	181,864,022	14,829,514	196,693,536
	91.8%	8.2%	100.0%
HS CAP Limitation Value (-)	417,022	0	417,022
CB CAP Limitation Value (-)	1,942,667	264,679	2,207,346
NET APPRAISED VALUE	179,504,333	14,564,835	194,069,168
Total Exemption Amount	47,423,949	0	47,423,949
NET TAXABLE	132,080,384	14,564,835	146,645,219
TAX LIMIT/FREEZE ADJUSTMENT	18,196,843	0	18,196,843
LIMIT ADJ TAXABLE (I&S)	113,883,541	14,564,835	128,448,376
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	113,883,541	14,564,835	128,448,376

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$633,447.57 = 128,448,376 * (0.444210 / 100) + \$62,867.04

Net taxable 132,080,384 * 0.002 = 264,160.768
Base Value 68,203,108 * 0.002 = 136,406.216
18D Captured Value 63,877,276 *

CITY OF EL CAMPO
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
OV65	17,502,729	16,013,417	56,107.7	56,978.44	83
OV65S	2,271,966	2,183,426	6,759.34	6,893.79	8
Total	19,774,695	18,196,843	62,867.04	63,872.23	91
Tax Rate: 0.444210					

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
OV65	17,502,729	16,013,417	56,107.7	56,978.44	83
OV65S	2,271,966	2,183,426	6,759.34	6,893.79	8
Total	19,774,695	18,196,843	62,867.04	63,872.23	91
Tax Rate: 0.444210					

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	1	0	0	0	1
OV65-Local	848,662	88	0	0	848,662	88
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	76,540	8	0	0	76,540	8
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DVHS	1,009,514	4	0	0	1,009,514	4
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	1,934,716	101	0	0	1,934,716	101
Disabled Veterans Exemptions						
DV3	10,000	1	0	0	10,000	1
DV4	36,000	4	0	0	36,000	4
Subtotal for Disabled Veterans Exemptions	46,000	5	0	0	46,000	5
Absolute Exemptions						
EX	45,443,233	26	0	0	45,443,233	26
EX-Prorated	0	0	0	0	0	0
Subtotal for Absolute Exemptions	45,443,233	26	0	0	45,443,233	26
Total:	47,423,949	132	0	0	47,423,949	132

New Value

Total New Market Value: \$3,115,389
Total New Taxable Value: \$3,115,389

JETI

New Market Value: \$0
New Taxable Value: \$0

Chapter 313

New Market 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
HS	Homestead	3	0
OV65	Over 65	2	20,000
Partial Exemption Value Loss:		5	20,000
Total NEW Exemption Value			20,000

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			20,000

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
1	0	2,192	2,192

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	176	234,448	5,736	226,343
A & E	176	234,448	5,736	226,343

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
18	14,829,514	12,686,940	12,579,922

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	272		63,123	51,591,157	49,008,368
B	Multifamily Residential	6		1,176,682	8,515,333	7,022,036
C1	Vacant Lots and Tracts	111		0	5,649,050	5,524,434
D1	Qualified Open-Space Land	41	778.27	0	11,127,564	327,825
D2	Farm or Ranch Improvements on Qualified	2		0	27,372	27,372
E	Rural Land,Not Qualified for Open-Space Land	14		0	1,804,957	1,710,456
F1	Commercial Real Property	105		0	66,515,424	66,515,424
M1	Mobile Homes	69		1,070,271	1,989,671	1,944,469
XV	Other Totally Exempt Properties (including	26		0	45,443,233	0
Totals:			778.27	2,310,076	192,663,761	132,080,384

Under Review						
Code	Description	Count	Acres	New Value	Market Value	Taxable Value
B	Multifamily Residential	1		0	731,717	731,717
C1	Vacant Lots and Tracts	6		0	860,295	595,616
F1	Commercial Real Property	11		805,313	13,237,502	13,237,502
Totals:			0	805,313	14,829,514	14,564,835

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	272		63,123	51,591,157	49,008,368
B	Multifamily Residential	7		1,176,682	9,247,050	7,753,753
C1	Vacant Lots and Tracts	117		0	6,509,345	6,120,050
D1	Qualified Open-Space Land	41	778.27	0	11,127,564	327,825
D2	Farm or Ranch Improvements on Qualified	2		0	27,372	27,372
E	Rural Land,Not Qualified for Open-Space Land	14		0	1,804,957	1,710,456
F1	Commercial Real Property	116		805,313	79,752,926	79,752,926
M1	Mobile Homes	69		1,070,271	1,989,671	1,944,469
XV	Other Totally Exempt Properties (including	26		0	45,443,233	0
Totals:			778.27	3,115,389	207,493,275	146,645,219

RE: 2025 Certification additional information

From Irene Klein <iklein@whartoncad.net>
 Date Wed 7/30/2025 4:03 PM
 To Nanson, Brittni <bnanson@cityofelcampo.org>; Sladek, Courtney <CSladek@cityofelcampo.org>
 Cc Cindy Hernandez <cindy.hernandez@co.wharton.tx.us>

Sory, I thought I had added this. You can see at the bottom the total 2012 value was \$68,203,108.

✓ 2012 Base Value

Row Labels	Count of CITY_TXJ_NM	Sum of CITY_TXBL_VAL	Sum of CITY_CEIL_TAX_AMT	Sum of CITY_TAX_FRZN_AMT	Sum of CITY_TAX_AMT	Sum of V_LAND
CITY OF EL CAMPO	609	\$68,937,440	\$30,944	\$29,913	\$358,294	
TRZ12	609	\$68,937,440	\$30,944	\$29,913	\$358,294	
N	542	\$62,462,368	\$723	\$0	\$328,165	
N	541	\$62,462,368	\$723	\$0	\$328,165	
O65	1	\$137,611	\$723	\$0	\$723	
(blank)	540	\$62,324,757	\$0	\$0	\$327,442	
Y	1	\$0	\$0	\$0	\$0	
O65	1	\$0	\$0	\$0	\$0	
Y	67	\$6,475,072	\$30,221	\$29,913	\$30,129	
N	67	\$6,475,072	\$30,221	\$29,913	\$30,129	
O65	61	\$6,007,203	\$27,927	\$27,637	\$27,843	
(blank)	6	\$467,869	\$2,294	\$2,276	\$2,285	
Grand Total	609	\$68,937,440	\$30,944	\$29,913	\$358,294	
OA	63	\$10,000 ?				
OA Total		\$630,000				
DV Homestead		\$104,332				
		\$68,203,108				

Irene Klein, RPA, CCA

Chief Appraiser
 308 E Milam St
 Wharton, TX 77488
 Phone 979-532-8931
 Fax 979-532-5691

From: Nanson, Brittni <bnanson@cityofelcampo.org>
 Sent: Wednesday, July 30, 2025 3:43 PM
 To: Irene Klein <iklein@whartoncad.net>; Sladek, Courtney <CSladek@cityofelcampo.org>
 Cc: Cindy Hernandez <cindy.hernandez@co.wharton.tx.us>
 Subject: RE: 2025 Certification additional information

I do not see anything for 2012. If I'm just not seeing it, I'm sorry.

Brittni Nanson, CGFO

Director of Finance
 City of El Campo
 315 E. Jackson
 El Campo, TX 77437
 (979) 541-5003

Providing fiscally responsible public service and public safety in support of quality of life, community character and economic opportunity for all residents.

From: Irene Klein <iklein@whartoncad.net>
 Sent: Wednesday, July 30, 2025 1:36 PM
 To: Nanson, Brittni <bnanson@cityofelcampo.org>; Sladek, Courtney <CSladek@cityofelcampo.org>
 Cc: Cindy Hernandez <cindy.hernandez@co.wharton.tx.us>
 Subject: RE: 2025 Certification additional information

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon,

The 2012 base year value is as shown below.

Let me know if there is anything else you need. I also wanted to let you know that for 2026 and forward we are going to set the TRZ in our system so that when you receive the totals reports for the city, the TRZ will be incorporated into that one totals sheet. It will have its own page.

Let me know if you need anything else.

Irene Klein, RPA, CCA

Chief Appraiser

308 E Milam St

Wharton, TX 77488

Phone 979-532-8931

Fax 979-532-5691

From: Nanson, Brittni <bnanson@cityofelcampo.org>

Sent: Wednesday, July 30, 2025 1:01 PM

To: Irene Klein <iklein@whartoncad.net>; Sladek, Courtney <CSladek@cityofelcampo.org>

Cc: Cindy Hernandez <cindy.hernandez@co.wharton.tx.us>

Subject: RE: 2025 Certification additional information

Do you know when you will have the TRZ values for 2012 (Initial year) and 2025?

Brittni Nanson, CGFO

Director of Finance

City of El Campo

315 E. Jackson

El Campo, TX 77437

(979) 541-5003

Providing fiscally responsible public service and public safety in support of quality of life, community character and economic opportunity for all residents.

From: Irene Klein <iklein@whartoncad.net>

Sent: Wednesday, July 30, 2025 12:48 PM

To: Nanson, Brittni <bnanson@cityofelcampo.org>; Sladek, Courtney <CSladek@cityofelcampo.org>

Cc: Cindy Hernandez <cindy.hernandez@co.wharton.tx.us>

Subject: 2025 Certification additional information

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good evening,

It was brought to our attention that the Spreadsheet and Certification letter had some errors. I am enclosing an updated spreadsheet and certification letter.

Please throw away the original spreadsheet and certification letter.

I apologize for the inconvenience this may have caused. Please let me know if you have any questions.

Irene Klein, RPA, CCA

Chief Appraiser

308 E Milam St

Wharton, TX 77488

Phone 979-532-8931

Fax 979-532-5691



City of El Campo,

Incorporated 1905

July 10, 2025

Wharton County Tax Assessor-Collector
Cindy Hernandez
P.O. Box 189
Wharton, TX 77488

Dear Cindy:

Here is the information that you will need to complete the schedules for the effective tax rate calculation.

Schedule A: Estimated Maintenance & Operating Fund Balance \$5,669,543

Schedule B:

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2014 COs	105,000	70,662	250	175,912
2015 COs Series A	135,000	55,050	250	190,300
2015 GOBs	135,000	146,338	500	281,838
2016 GOBs	380,000	154,050	250	534,300
2019 Tax Notes	85,000	808	500	86,308
2019 COs	135,000	31,125	500	166,625
2021 GOBs	265,000	26,100	500	291,600
2021 COs	150,000	73,900	500	224,400
2021 COs Series A	140,000	30,613	500	171,113
22 GOBs	60,000	69,800	500	130,300
24 COs	275,000	359,375	700	635,075
25 COs	40,000	86,838	700	127,538
TRZ - SIB Loan	181,201	171,470	-	352,671
Total	\$ 2,086,201	\$ 1,276,129	\$ 5,650	\$ 3,367,980
Capital Leases	484,415			484,415

Total Required Debt Service	\$3,852,395
Amt. Paid from funds in Schedule A	0
Amt. Paid from other sources	\$1,798,685
Amt. of additional sales tax collected & spent on M&O expenses in 2022	\$1,050,484

Please feel free to give me a call at (979) 541-5003 if you have any questions.

Sincerely,

Brittni Nanson

Brittni Nanson
Director of Finance

*Certified amount paid from
Sales tax to reduce debt*

Wharton County Tax Office

Run Date: 7/24/2025 9:34:31AM

Distribution Summary 2 Report

Page 2 of 7

Start Date from 10/1/2024 to 7/24/2025 and Tax Unit Numbers = {multiple}

CEL - CITY OF EL CAMPO

Current Levy M&O	2,940,488.19	Delinquent Levy M&O	47,490.32
Current Penalty M&O	12,720.50	Delinquent Penalty M&O	5,314.34
Current Interest M&O	4,035.72	Delinquent Interest M&O	9,031.25
Current Other M&O	7,686.94	Delinquent Other M&O	0.00
Cur Rendition Penalty M&O	6,237.59	Delq Rendition Penalty M&O	48.95
Cur Rendition Fraud M&O	0.00	Delq Rendition Fraud M&O	0.00

Total Current M&O	2,971,168.94	Total Delinquent M&O	61,884.86
Current Levy I&S	1,692,391.31	Delinquent Levy I&S	23,715.25
Current Penalty I&S	7,270.02	Delinquent Penalty I&S	2,649.59
Current Interest I&S	2,304.97	Delinquent Interest I&S	4,288.52
Current Other I&S	0.00	Delinquent Other I&S	0.00
Cur Rendition Penalty I&S	0.00	Delq Rendition Penalty I&S	0.00
Cur Rendition Fraud I&S	0.00	Delq Rendition Fraud I&S	0.00
Total Current I&S	1,701,966.30	Total Delinquent I&S	30,653.36

Current Levy	4,632,879.50	Delinquent Levy	71,205.57
Current Penalty	19,990.52	Delinquent Penalty	7,963.93
Current Interest	6,340.69	Delinquent Interest	13,319.77
Current Other	7,686.94	Delinquent Other	0.00
Cur Rendition Penalty	6,237.59	Delq Rendition Penalty	48.95
Cur Rendition Fraud	0.00	Delq Rendition Fraud	0.00

Total Current	4,673,135.24	Total Delinquent	92,538.22
---------------	--------------	------------------	-----------

Grand Total M&O	3,033,053.80
Grand Total I&S	1,732,619.66
Grand Total S1	0.00

Total Due to Jurisdiction	4,765,673.46
Total Due to Delq Tax Atty	22,420.68
Total Due CAD	331.00

1,701,966.30 +
 1,474,373. -
 002
 227,593.3 *

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. 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. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	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. ²⁸ Enter debt amount \$ 3,386,227 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 - \$ 1,753,412 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,632,815
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 158,442
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 1,474,373
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate. 100.00 % C. Enter the 2022 actual collection rate. 101.00 % D. Enter the 2021 actual collection rate. 103.00 % 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%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,474,373
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 877,241,589
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.16806 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.61465 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.00000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Wharton County Tax Office

Deposit Date from 10/1/2024 to 7/24/2025 and Tax Units = {multiple} and Tax Year = 2024

Type	Gen Operating	Interest Sinking	Special 1	Total
CEL - CITY OF EL CAMPO				
Current				
Levy	2,946,638.60	1,695,931.18	0.00	4,642,569.78
Interest	4,035.72	2,304.97	0.00	6,340.69
Penalty	12,728.49	7,274.62	0.00	20,003.11
Rendition Penalty	6,587.76	0.00	0.00	6,587.76
Rendition Penalty Admin Fee	(329.50)	0.00	0.00	(329.50)
VIT Overage Payment	7,686.94	0.00	0.00	7,686.94
Recalc Refund	(6,605.03)	(3,801.52)	0.00	(10,406.55)
Recalc Refund P&I	(7.99)	(4.60)	0.00	(12.59)
Recalc Rendition Pen Admin Fee	1.09	0.00	0.00	1.09
Recalc Rendition Pen Refund	(21.76)	0.00	0.00	(21.76)
Current	2,970,714.32	1,701,704.65	0.00	4,672,418.97
Delinquent				
Levy	49,678.55	24,769.28	0.00	74,447.83
Interest	9,023.53	4,284.75	0.00	13,308.28
Penalty	5,319.63	2,652.17	0.00	7,971.80
Rendition Penalty	51.54	0.00	0.00	51.54
Rendition Penalty Admin Fee	(2.59)	0.00	0.00	(2.59)
Recalc Refund	(3,175.97)	(1,576.27)	0.00	(4,752.24)
Recalc Refund P&I	(10.44)	(5.10)	0.00	(15.54)
Delinquent	60,884.25	30,124.83	0.00	91,009.08
Distribution Total	3,031,598.57	1,731,829.48	0.00	4,763,428.05

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2024

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
SBO - BOLING I S D							
2024	5,281,584.39	4,974,646.51	22,778.12	122,223.03	34,327.24	5,153,974.90	97.58%
2023	3,269,612.30	3,163,401.45	16,096.75	150,402.65	50,951.92	3,380,852.77	103.40%
2022	4,499,385.81	4,350,510.94	21,060.50	133,965.33	55,146.87	4,560,683.64	101.36%
WDB - BOLING MUNICIPAL WATER DISTRICT							
2024	115,243.06	106,911.14	939.30	4,083.43	964.68	112,898.55	97.96%
2023	109,034.87	102,128.19	1,364.65	4,112.91	932.66	108,538.41	99.54%
2022	101,494.32	95,309.40	1,020.08	6,475.61	1,705.24	104,510.33	102.97%
WDCB - COASTAL BEND GRWATER DIST							
2024	398,865.01	385,186.87	1,469.27	9,483.85	2,240.47	398,380.46	99.87%
2023	338,691.58	327,799.49	1,547.98	8,799.64	2,535.32	340,682.43	100.58%
2022	332,377.65	323,080.94	1,445.55	10,490.25	2,602.68	337,619.42	101.57%
CEB - CITY OF EAST BERNARD							
2024	506,843.14	493,156.88	2,065.42	11,365.08	2,471.56	509,058.94	100.43%
2023	460,667.49	449,222.66	2,855.62	12,019.02	2,919.73	467,017.03	101.37%
2022	438,518.26	429,749.81	1,716.96	7,448.94	2,258.66	441,174.37	100.60%
CEL - CITY OF EL CAMPO							
2024	4,821,035.97	4,623,542.81	23,935.55	116,093.97	31,793.42	4,795,365.75	99.46%
2023	4,481,297.28	4,336,897.70	24,102.48	120,280.16	38,011.33	4,519,291.67	100.84%
2022	4,417,016.71	4,308,387.47	25,820.04	117,999.66	35,333.57	4,487,540.74	101.59%
CWH - CITY OF WHARTON							
2024	2,974,943.92	2,850,469.52	15,362.81	72,484.52	26,434.18	2,964,751.03	99.65%
2023	2,994,373.92	2,888,602.02	14,763.58	81,950.87	21,295.83	3,006,612.30	100.40%
2022	2,592,344.38	2,502,949.31	12,666.08	90,014.98	25,909.37	2,631,539.74	101.51%
SEB - EAST BERNARD ISD							
2024	6,140,418.40	5,982,350.59	35,968.63	71,811.69	28,033.66	6,118,164.57	99.63%
2023	5,473,927.01	5,389,542.29	28,145.52	125,171.99	34,896.25	5,577,756.05	101.89%
2022	6,668,038.59	6,577,201.72	25,580.26	80,633.39	24,050.37	6,707,465.74	100.59%
WEB - WHARTON CO W.C.I.D.#2							
2024	451,877.68	437,715.93	1,797.96	10,651.47	2,528.74	452,694.10	100.18%
2023	407,293.21	396,580.61	1,548.12	9,577.14	2,536.61	410,242.48	100.72%
2022	367,000.28	360,733.42	1,465.60	6,741.30	2,148.49	371,088.81	101.11%

2025 TAX RATE CALCULATION WORKSHEET INFORMATION REQUEST

SALES TAX INFORMATION

(CITIES AND COUNTIES)

Enter the sales tax revenue for the previous 4 quarters. (Best practice is to pick up from where you left off the prior year.)

\$6,305,427.03

Cities and Counties, enter the amount of additional sales tax collected and spent on M&O Expenses in 2024. If you do not collect sales tax, enter -0-

City Development Corp. (CDC) received \$1,050,484.14

Entity: City of El Campo

Signed by: Britten Nanson

Date: 7/10/2025