

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wharton

979-532-2491

Taxing Unit Name

Phone (area code and number)

120 E Caney Wharton TX 77488

www.cityofwharton.com

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	\$ 728,211,171
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	\$ 122,612,264
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 605,598,907
4.	Prior year total adopted tax rate.	\$ 0.43663 /\$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.	\$ 605,598,907
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: \$ 1,145,103 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 266,544 C. Value loss. Add A and B. ⁶	\$ 1,411,647
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: \$ 201,250 B. Current year productivity or special appraised value: - \$ 1,488 C. Value loss. Subtract B from A. ⁷	\$ 199,762
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,611,409
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.	\$ 603,987,498
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,637,190
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	\$ 19,153
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,656,343
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: \$ 737,402,608 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 - \$ 7,330,968 E. Total current year value. Add A and B, then subtract C and D.	\$ 730,071,640

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	\$ 49,725,339
	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	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 49,725,339
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	\$ 133,517,554
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.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 646,279,425
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	\$ 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. ²²	\$ 10,787,887
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 10,787,887
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 635,491,538
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.41799 /\$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 §§26.012(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.	\$ 0.09523 /\$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> .	\$ 605,598,907
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 576,711
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. + \$ 4,236 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 4,236 E. Add Line 31 to 32D.	\$ 580,947
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 635,491,538
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.09141 /\$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.	\$ 0.09141 /\$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 \$ 0.00000 /\$100 C. Add Line 41B to Line 40.	\$ 0.09141 /\$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.	\$ 0.09460 /\$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 \$ 3,508,332</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 - \$ 1,255,839</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 2,252,493</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 122,919
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,129,574
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>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,129,574
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 646,279,425
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.32951 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.42411 /\$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.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 646,279,425
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$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> .	\$ 0.41799 /\$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.	\$ 0.41799 /\$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> .	\$ 0.42411 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.42411 /\$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> .	\$ 646,279,425
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(f)

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(f)

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).	\$ 0.42411 /\$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.....	 \$ 0.43555 /\$100 \$ 0.00000 /\$100 \$ 0.43555 /\$100 \$ 0.43663 /\$100 \$ -0.00108 /\$100 \$ 622,205,761 \$ 0
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.....	 \$ 0.45386 /\$100 \$ 0.00000 /\$100 \$ 0.45386 /\$100 \$ 0.45386 /\$100 \$ 0.00000 /\$100 \$ 603,761,510 \$ 0
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.....	 \$ 0.41355 /\$100 \$ 0.00000 /\$100 \$ 0.41355 /\$100 \$ 0.41761 /\$100 \$ -0.00406 /\$100 \$ 553,685,304 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$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	\$ 0.00000 /\$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)	\$ 0.42411 /\$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> .	\$ 0.09141 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 646,279,425
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.07736 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.32951 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.49828 /\$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> .	\$ 0.43663 /\$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> .	\$ 603,987,498
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> .	\$ 635,491,538
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.00000 /\$100

⁴⁸ Tex. Tax Code §26.012(b-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).	\$ 0.42411 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.41799 /\$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. \$ 0.42411 /\$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. \$ 0.49828 /\$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
	(Count) (4,507)	(Count) (1)	(Count) (4,508)
REAL PROPERTY & MFT HOMES			
Land HS Value	54,974,939	0	54,974,939
Land NHS Value	91,308,876	19,801	91,328,677
Land Ag Market Value	19,280,744	0	19,280,744
Land Timber Market Value	0	0	0
Total Land Value	165,564,559	19,801	165,584,360
Improvement HS Value	291,302,556	0	291,302,556
Improvement NHS Value	363,332,524	224,339	363,556,863
Total Improvement	654,635,080	224,339	654,859,419
Market Value	820,199,639	244,140	820,443,779
BUSINESS PERSONAL PROPERTY	(739)	(1)	(740)
Market Value	134,336,177	564,282	134,900,459
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (5,246)	(Total Count) (2)	(Total Count) (5,248)
TOTAL MARKET	954,535,816	808,422	955,344,238
Ag Productivity	176,109	0	176,109
Ag Loss (-)	19,104,635	0	19,104,635
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	935,431,181	808,422	936,239,603
	99.9%	0.1%	100.0%
HS CAP Limitation Value (-)	16,400,043	0	16,400,043
CB CAP Limitation Value (-)	1,647,176	0	1,647,176
NET APPRAISED VALUE	917,383,962	808,422	918,192,384
Total Exemption Amount	189,981,213	0	189,981,213
NET TAXABLE	727,402,749	808,422	728,211,171
TAX LIMIT/FREEZE ADJUSTMENT	122,612,264	0	122,612,264
LIMIT ADJ TAXABLE (I&S)	604,790,485	808,422	605,598,907
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	604,790,485	808,422	605,598,907

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$2,971,534.89 = 605,598,907 * (0.436630 / 100) + \$327,308.38

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) (4,554)	(Count) (60)	(Count) (4,614)
Land HS Value	55,481,164	485,127	55,966,291
Land NHS Value	86,742,236	4,725,310	91,467,546
Land Ag Market Value	18,112,891	55,757	18,168,648
Land Timber Market Value	0	0	0
Total Land Value	160,336,291	5,266,194	165,602,485
Improvement HS Value	313,933,483	2,563,253	316,496,736
Improvement NHS Value	365,076,141	24,949,811	390,025,952
Total Improvement	679,009,624	27,513,064	706,522,688
Market Value	839,345,915	32,779,258	872,125,173
BUSINESS PERSONAL PROPERTY	(681)	(29)	(710)
Market Value	128,179,140	21,588,521	149,767,661
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (5,235)	(Total Count) (89)	(Total Count) (5,324)
TOTAL MARKET	967,525,055	54,367,779	1,021,892,834
Ag Productivity	193,830	974	194,804
Ag Loss (-)	17,919,061	54,783	17,973,844
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	949,605,994	54,312,996	1,003,918,990
	94.3%	5.7%	100.0%
HS CAP Limitation Value (-)	15,897,609	100,704	15,998,313
CB CAP Limitation Value (-)	806,854	101,725	908,579
NET APPRAISED VALUE	932,901,531	54,110,567	987,012,098
Total Exemption Amount	195,498,923	61,286	195,560,209
NET TAXABLE	737,402,608	54,049,281	791,451,889
TAX LIMIT/FREEZE ADJUSTMENT	132,323,014	1,298,413	133,621,427
LIMIT ADJ TAXABLE (I&S)	605,079,594	52,750,868	657,830,462
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	605,079,594	52,750,868	657,830,462

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$3,328,254.39 = 657,830,462 * (0.453860 / 100) + \$342,625.06

1,298,413.00 >
0.92 =
1,194,540.00 *
54,049,281.00 x
0.92 =
49,725,339.00 *
1,194,540.00 +
132,323,014.00 +
2
133,517,554.00 *

CITY OF WHARTON
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	9,584,809	8,310,604	22,969.77	23,776.54	71
DPS	39,469	29,469	30.45	30.45	1
OV65	122,177,591	112,361,792	291,950.47	295,978.82	660
OV65S	13,051,043	11,621,149	24,537.29	25,637.35	68
Total	144,852,912	132,323,014	339,487.98	345,423.16	800

Tax Rate: 0.453860

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	329,189	309,189	1,045.92	1,045.92	2
OV65	769,245	749,245	1,355.87	1,355.87	2
OV65S	259,979	239,979	735.29	735.29	2
Total	1,358,413	1,298,413	3,137.08	3,137.08	6

Tax Rate: 0.453860

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	9,913,998	8,619,793	24,015.69	24,822.46	73
DPS	39,469	29,469	30.45	30.45	1
OV65	122,946,836	113,111,037	293,306.34	297,334.69	662
OV65S	13,311,022	11,861,128	25,272.58	26,372.64	70
Total	146,211,325	133,621,427	342,625.06	348,560.24	806

Tax Rate: 0.453860

Tax Increment Refinance Zone	Tax Increment Loss
TIRZ-1	6,972,496
Tax Increment Finance Value:	6,972,496
Tax Increment Finance Levy:	31,645.37

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	7	0	0	0	7
OV65-Local	6,755,879	695	20,000	2	6,775,879	697
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	623,333	68	20,000	2	643,333	70
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	702,000	75	20,000	2	722,000	77
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	10,000	1	0	0	10,000	1
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	6,001,448	27	0	0	6,001,448	27
DVHS-Prorated	134,544	1	0	0	134,544	1
DVHSS	160,121	1	0	0	160,121	1
DVHSS-Prorated	0	0	0	0	0	0
FRSS	211,220	1	0	0	211,220	1
Subtotal for Homestead Exemptions	14,598,545	876	60,000	6	14,658,545	882
Disabled Veterans Exemptions						
DV1	75,000	8	0	0	75,000	8
DV2	43,500	4	0	0	43,500	4
DV3	132,000	12	0	0	132,000	12
DV4	204,000	24	0	0	204,000	24
Subtotal for Disabled Veterans Exemptions	454,500	48	0	0	454,500	48
Special Exemptions						
AB	0	0	0	1	0	1
FR	0	2	0	0	0	2
PC	264,110	4	0	0	264,110	4
SO	105,856	4	0	0	105,856	4
Subtotal for Special Exemptions	369,966	10	0	1	369,966	11

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	170,083,717	259	0	0	170,083,717	259
EX-Prorated	0	0	0	0	0	0
Exempt UD	3,662,830	3	0	0	3,662,830	3
EX-XF	1,128,790	1	0	0	1,128,790	1
EX-XF-PRORATED	0	0	0	0	0	0
EX-XV	5,011,810	3	0	0	5,011,810	3
EX-XV-PRORATED	0	0	0	0	0	0
EX366	188,765	159	1,286	2	190,051	161
Subtotal for Absolute Exemptions	180,075,912	425	1,286	2	180,077,198	427
Total:	195,498,923	1,359	61,286	9	195,560,209	1,368

New Value

Total New Market Value: \$10,843,619
Total New Taxable Value: \$10,787,887

JETI

Chapter 313

New Market Value: \$0 New Market 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	16,313
EX-XF	11.183 Assisting ambulatory health care centers	1	1,128,790
Absolute Exemption Value Loss:			2
			1,145,103

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DV4	Disabled Veterans 70% - 100%	1	12,000
DVHS	Disabled Veteran Homestead	1	134,544
HS	Homestead	27	0
OV65	Over 65	13	120,000
Partial Exemption Value Loss:			42
			266,544
Total NEW Exemption Value			1,411,647

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:			0
Total Exemption Value Loss:			1,411,647

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
2	201,250	1,488	-199,762

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	1,511	188,855	4,044	174,265
A & E	1,514	189,208	4,036	174,635

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
89	54,367,779	49,859,646	49,604,310

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2,712		5,969,095	418,535,340	387,295,840
B	Multifamily Residential	59		344,774	28,446,504	28,382,580
C1	Vacant Lots and Tracts	853		16,618	17,056,909	16,669,891
D1	Qualified Open-Space Land	106	679.3	0	18,112,891	193,830
D2	Farm or Ranch Improvements on Qualified	7		0	92,165	92,165
E	Rural Land,Not Qualified for Open-Space Land	88		0	4,013,027	3,984,597
F1	Commercial Real Property	446		3,945,668	134,558,004	134,557,964
F2	Industrial Real Property	22		0	42,442,320	42,442,320
J4	Telephone Companies (including Co-ops)	4		0	344,145	344,145
J5	Railroads	2		0	6,240,890	6,240,890
J6	Pipelines	1		0	18,360	18,360
J7	Cable Companies	1		0	249,575	249,575
L1	Commercial Personal Property	442		0	43,124,153	43,018,297
L2	Industrial and Manufacturing Personal Property	58		0	67,384,944	67,120,834
M1	Mobile Homes	57		62,150	1,424,554	1,385,958
S	Special Inventory	7		0	5,405,362	5,405,362
XB	Income Producing Tangible Personal	159		0	188,765	0
XF	Assisting Ambulatory Health Care Centers	1		0	1,128,790	0
XV	Other Totally Exempt Properties (including	268	27.19	0	178,758,357	0
Totals:			706.49	10,338,305	967,525,055	737,402,608

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	19		0	3,905,103	3,749,769
B	Multifamily Residential	4		0	4,989,694	4,954,393
C1	Vacant Lots and Tracts	3		0	82,069	41,851
D1	Qualified Open-Space Land	1	02	0	55,757	974
E	Rural Land,Not Qualified for Open-Space Land	1		0	53,482	43,482
F1	Commercial Real Property	33		505,314	23,693,153	23,671,577
J2	Gas Distribution Systems	1		0	1,461,460	1,461,460
J3	Electric Companies (including Co-ops)	2		0	9,789,770	9,789,770
J4	Telephone Companies (including Co-ops)	1		0	48,320	48,320
J7	Cable Companies	2		0	1,963,440	1,963,440
L1	Commercial Personal Property	20		0	8,313,245	8,313,245
L2	Industrial and Manufacturing Personal Property	1		0	11,000	11,000
XB	Income Producing Tangible Personal	2		0	1,286	0
Totals:			2	505,314	54,367,779	54,049,281

CITY OF WHARTON
State Category Breakdown

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2,731		5,969,095	422,440,443	391,045,609
B	Multifamily Residential	63		344,774	33,436,198	33,336,973
C1	Vacant Lots and Tracts	856		16,618	17,138,978	16,711,742
D1	Qualified Open-Space Land	107	681.3	0	18,168,648	194,804
D2	Farm or Ranch Improvements on Qualified	7		0	92,165	92,165
E	Rural Land,Not Qualified for Open-Space Land	89		0	4,066,509	4,028,079
F1	Commercial Real Property	479		4,450,982	158,251,157	158,229,541
F2	Industrial Real Property	22		0	42,442,320	42,442,320
J2	Gas Distribution Systems	1		0	1,461,460	1,461,460
J3	Electric Companies (including Co-ops)	2		0	9,789,770	9,789,770
J4	Telephone Companies (including Co-ops)	5		0	392,465	392,465
J5	Railroads	2		0	6,240,890	6,240,890
J6	Pipelines	1		0	18,360	18,360
J7	Cable Companies	3		0	2,213,015	2,213,015
L1	Commercial Personal Property	462		0	51,437,398	51,331,542
L2	Industrial and Manufacturing Personal Property	59		0	67,395,944	67,131,834
M1	Mobile Homes	57		62,150	1,424,554	1,385,958
S	Special Inventory	7		0	5,405,362	5,405,362
XB	Income Producing Tangible Personal	161		0	190,051	0
XF	Assisting Ambulatory Health Care Centers	1		0	1,128,790	0
XV	Other Totally Exempt Properties (including	268	27.19	0	178,758,357	0
Totals:			708.49	10,843,619	1,021,892,834	791,451,889

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3717494	NAN YA PLASTICS CORP USA	\$48,485,490	\$48,339,540
2	3713596	JM EAGLE	\$39,490,270	\$39,372,110
3	3479274	CENTERPOINT ENERGY HOUSTON	\$9,742,870	\$9,742,870
4	3650048	BUC-EES LTD	\$9,445,712	\$9,445,712
5	3695805	BSR PROPERTIES V LLC	\$8,558,738	\$8,558,738
6	3534349	WAL-MART STORES TEXAS LP	\$7,399,634	\$7,399,634
7	3699808	KANSAS CITY SOUTHERN RAILWAY	\$6,240,890	\$6,240,890
8	3701995	EGH LLC	\$5,650,000	\$5,650,000
9	3503065	WAL-MART PROPERTY TAX DEPT	\$5,451,815	\$5,451,815
10	3715503	Fortune Hospitality LLC	\$4,908,043	\$4,908,043
11	3713653	NUTRIEN AG SOLUTIONS (WHARTON)	\$4,831,710	\$4,831,710
12	3673505	REDDY PRTNSHP-PKAIRE&CYPRESSWD	\$4,500,000	\$4,500,000
13	3712233	Canteburry Lodging Company	\$3,918,282	\$3,918,282
14	3502189	H E B GROCERY #2339-0100	\$3,506,469	\$3,506,469
15	3693074	CATERPILLAR FINANCIAL SERVICES	\$3,457,720	\$3,457,720
16	3534044	H E BUTT GROCERY CO	\$3,300,000	\$3,300,000
17	3529469	WHARTON AL RE LTD	\$3,267,690	\$3,267,690
18	3676901	INTERURBAN MILL CREEK LLP	\$3,100,000	\$3,100,000
19	3544587	C L V R ACQUISITIONS LTD	\$3,000,000	\$3,000,000
20	3713642	BARBEE SERVICES	\$2,877,200	\$2,877,200
Total			\$181,132,533	\$180,868,423

APPENDIX A - CURRENT PROPERTY OWNERSHIP

Item-2

Property ID	Owner Name	Address	Legal	Acres	2023 Taxable Value
31753	WHARTON 55 LLC	1201 E MILAM	A20036 ABST.36 TRACT 24C	3.81	\$ 613
55729	WHARTON 55 LLC	S ALABAMA RD	A20036 ABST.36 TRACT 24-1,24-2,24-3,24-4,24-5,24-6	51.421	\$ 8,279
Total				\$	8,892

**2023 Base Value to be verified by Wharton Central Appraisal District*

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
	(Count) (106)	(Count) (0)	(Count) (106)
REAL PROPERTY & MFT HOMES			
Land HS Value	766,671	0	766,671
Land NHS Value	1,678,246	0	1,678,246
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	2,444,917	0	2,444,917
Improvement HS Value	4,898,664	0	4,898,664
Improvement NHS Value	0	0	0
Total Improvement	4,898,664	0	4,898,664
Market Value	7,343,581	0	7,343,581
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) (106)	(Total Count) (0)	(Total Count) (106)
TOTAL MARKET	7,343,581	0	7,343,581
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	7,343,581	0	7,343,581
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	0	0	0
CB CAP Limitation Value (-)	0	0	0
NET APPRAISED VALUE	7,343,581	0	7,343,581
Total Exemption Amount	12,000	0	12,000
NET TAXABLE	7,331,581	0	7,331,581
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	7,331,581	0	7,331,581
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	7,331,581	0	7,331,581

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
\$0 = 7,331,581 * (0.000000 / 100)

18D

7,331,581.000 +
Base Value - 613.00 -
002
7,330,968.00 *

2025 captured
appraised
value

WHARTON PUBLIC IMPROVEMENT

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Disabled Veterans Exemptions						
DV4	12,000	1	0	0	12,000	1
Subtotal for Disabled Veterans Exemptions	12,000	1	0	0	12,000	1
Total:	12,000	1	0	0	12,000	1

New Value

Total New Market Value: \$4,898,664
Total New Taxable Value: \$4,888,205

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
DV4	Disabled Veterans 70% - 100%	1	12,000
Partial Exemption Value Loss:		1	12,000
Total NEW Exemption Value			12,000

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			12,000

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
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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	4	211,758	0	211,758
A & E	4	211,758	0	211,758

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
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WHARTON PUBLIC IMPROVEMENT
State Category Breakdown

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	35		4,898,664	5,735,274	5,723,274
E	Rural Land,Not Qualified for Open-Space Land	71		0	1,608,307	1,608,307
Totals:			0	4,898,664	7,343,581	7,331,581

Under Review

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

WHARTON PUBLIC IMPROVEMENT
State Category Breakdown

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	35		4,898,664	5,735,274	5,723,274
E	Rural Land,Not Qualified for Open-Space Land	71		0	1,608,307	1,608,307
Totals:			0	4,898,664	7,343,581	7,331,581

WHARTON PUBLIC IMPROVEMENT
Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3715081	Lennar Homes of Texas Land and	\$1,823,394	\$1,823,394
2	3710873	WHARTON 55 LLC	\$969,009	\$969,009
3	3716554	510 SFR TX Operations I LLC	\$961,867	\$961,867
4	3716620	Garcia Jerry & Yamileth Perez Palmerin	\$255,494	\$255,494
5	3716590	Looper Kristopher & Anjelika Zambrano	\$248,744	\$248,744
6	3716695	Araguz Lisa & John	\$220,606	\$220,606
7	3716898	Troquille Brian Dewayne & Sharon Beth	\$210,616	\$210,616
8	3716136	Hernandez Jonathan Vidal	\$202,766	\$202,766
9	3716633	Thayne Rebecca Ann	\$191,500	\$191,500
10	3716662	Khowaja Shayan & Bailey Rene	\$189,647	\$189,647
11	3716732	Mathew Dijesh & Somi Dijesh	\$181,697	\$181,697
12	3716589	Drapela Mary Olive	\$181,587	\$181,587
13	3716731	Rivas Laura & Luis Antonio Perez	\$168,566	\$168,566
14	3716622	Quiroz Frank Rene	\$179,433	\$167,433
15	3716591	Cortez Eva Garcia	\$160,040	\$160,040
16	3717147	Perez Maryann	\$132,274	\$132,274
17	3717146	Bell Joshua L	\$130,577	\$130,577
18	3716730	Garcia Elizabeth	\$130,349	\$130,349
19	3716815	Hernandez Stephanie Marie & Irma	\$128,168	\$128,168
20	3716661	Morales Darlon Roberto De La Rocha &	\$117,776	\$117,776
Total			\$6,784,110	\$6,772,110

Wharton County Tax Office

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

Distribution Summary 2 Report

Page 3 of 7

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

CWH - CITY OF WHARTON

Current Levy M&O	623,199.84	Delinquent Levy M&O	10,916.35
Current Penalty M&O	2,771.69	Delinquent Penalty M&O	1,431.78
Current Interest M&O	883.67	Delinquent Interest M&O	4,130.42
Current Other M&O	1,516.85	Delinquent Other M&O	0.00
Cur Rendition Penalty M&O	2,081.12	Delq Rendition Penalty M&O	62.52
Cur Rendition Fraud M&O	0.00	Delq Rendition Fraud M&O	0.00

Total Current M&O	630,453.17	Total Delinquent M&O	16,541.07
Current Levy I&S	2,234,174.38	Delinquent Levy I&S	34,708.60
Current Penalty I&S	9,861.55	Delinquent Penalty I&S	5,005.74
Current Interest I&S	3,142.54	Delinquent Interest I&S	8,534.87
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	2,247,178.47	Total Delinquent I&S	48,249.21

Current Levy	2,857,374.22	Delinquent Levy	45,624.95
Current Penalty	12,633.24	Delinquent Penalty	6,437.52
Current Interest	4,026.21	Delinquent Interest	12,665.29
Current Other	1,516.85	Delinquent Other	0.00
Cur Rendition Penalty	2,081.12	Delq Rendition Penalty	62.52
Cur Rendition Fraud	0.00	Delq Rendition Fraud	0.00

Total Current	2,877,631.64	Total Delinquent	64,790.28
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Grand Total M&O	646,994.24
Grand Total I&S	2,295,427.68
Grand Total S1	0.00

Total Due to Jurisdiction	2,942,421.92
Total Due to Delq Tax Atty	16,737.42
Total Due CAD	112.82

Excess Debt Collected

2,124,259.00 +
2,247,178.47 -
002
- 122,919.00 *

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 \$ 3,490,825 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 - \$ 1,237,862 E. Adjusted debt. Subtract B, C and D from A.	\$ 2,252,963
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 128,704
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,124,259
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. 101.00 % 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.	\$ 2,124,259
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 622,205,761
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.34140 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.43555 /\$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
CWH - CITY OF WHARTON				
Current				
Lewy	632,391.74	2,267,127.45	0.00	2,899,519.19
Ag Levy	375.63	1,346.64	0.00	1,722.27
Interest	882.42	3,138.06	0.00	4,020.48
Penalty	2,776.42	9,878.44	0.00	12,654.86
Rendition Penalty	2,197.79	0.00	0.00	2,197.79
Rendition Penalty Admin Fee	(109.86)	0.00	0.00	(109.86)
VIT Overage Payment	1,516.85	0.00	0.00	1,516.85
Recalc Refund	(9,588.37)	(34,374.40)	0.00	(43,962.77)
Recalc Refund P&I	(7.23)	(25.85)	0.00	(33.08)
Recalc Rendition Pen Admin Fee	0.36	0.00	0.00	0.36
Recalc Rendition Pen Refund	(7.17)	0.00	0.00	(7.17)
Current	630,428.58	2,247,090.34	0.00	2,877,518.92
Delinquent				
Lewy	13,888.34	45,308.49	0.00	59,196.83
Ag Levy	1,241.94	4,298.74	0.00	5,540.68
Interest	4,113.48	8,521.56	0.00	12,635.04
Penalty	1,438.53	5,031.38	0.00	6,469.91
Rendition Penalty	65.84	0.00	0.00	65.84
Rendition Penalty Admin Fee	(3.32)	0.00	0.00	(3.32)
Recalc Refund	(4,236.91)	(14,916.71)	0.00	(19,153.62)
Recalc Refund P&I	(6.75)	(25.64)	0.00	(32.39)
Delinquent	16,501.15	48,217.82	0.00	64,718.97
Distribution Total	646,929.73	2,295,308.16	0.00	2,942,237.89

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%