

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Naples

903.897.2271

Taxing Unit Name

Phone (area code and number)

PO BOX 340 NAPLES TEXAS 75568

<https://cityofnaplestx.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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://morriscad.com/home/Custom?custurl=/home/TNTData/>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 103,219,450
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 103,219,450
4.	Prior year total adopted tax rate.	\$ 0.440947 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 103,219,450
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,277,050 C. Value loss. Add A and B. ⁷	\$ 3,277,050
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,277,050
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 99,942,400
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 440,693
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 1,619
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 442,312

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹² A. Certified values: \$ 101,327,520 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110. - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 101,327,520	
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 101,327,520
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.²⁴	\$ 942,270

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.011(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 942,270
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 100,385,250
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.440614 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.440947 /\$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> .	\$ 103,219,450
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 455,143
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... 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..... 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. 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..... E. Add Line 31 to 32D.	+ \$ 1,619 - \$ 0 +/- \$ 0 \$ 1,619 \$ 456,762
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 100,385,250
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.455009 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.455009 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.455009 /\$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.	\$ 0.470934 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d). \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 93.00 % B. Enter the prior year actual collection rate 93.00 % C. Enter the 2024 actual collection rate 94.00 % D. Enter the 2023 actual collection rate 93.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 93.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 101,327,520
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.470934 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b))³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 101,327,520
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.440614 /\$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.	\$ 0.440614 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.470934 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.470934 /\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 101,327,520
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.470934 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.440947 /\$100
	B. Unused increment rate (Line 68)	\$ 0.000574 /\$100
	C. Subtract B from A	\$ 0.440373 /\$100
	D. Adopted Tax Rate	\$ 0.440947 /\$100
	E. Subtract D from C	\$ -0.000574 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 104,799,040
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.470221 /\$100
	B. Unused increment rate (Line 67)	\$ 0.007421 /\$100
	C. Subtract B from A	\$ 0.462800 /\$100
	D. Adopted Tax Rate	\$ 0.462172 /\$100
	E. Subtract D from C	\$ 0.000628 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 95,916,960
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 602
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.439692 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.439692 /\$100
	D. Adopted Tax Rate	\$ 0.462172 /\$100
	E. Subtract D from C	\$ -0.022480 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 92,093,320
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 602
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000594 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.471528 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

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

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

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.455009 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 101,327,520
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.493449 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.948458 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.440947 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 99,942,400
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 100,385,250
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.471528 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.440614 /\$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: 27.000**Voter-approval tax rate.** \$ 0.471528 /\$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.** \$ 0.948458 /\$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 SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➔

Summer Golden

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

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

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	2,630,050	270	0	Exempt Property	10,311,350	100	0	0
Non Homesite	(+)	6,877,510	703	1,033,020	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	2,705,990	37	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		12,213,550	1,010	1,033,020	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	2,705,990	37		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	22,190	26		Foreign Trade			0	0
Land Ag Timber	(-)	16,260	11		BPP Exempt: Single Situs/Owner	1,764,500	69	1,008,170	21
Productivity Loss (=)		2,667,540	37		BPP Exempt: Multi Situs on L1H/L2H	180	1	125,590	3
Improvements					BPP Exempt: Multi Situs on J	0	0	703,520	7
Homesite	(+)	32,957,080	266	0	BPP Exempt: Related Business Entity	6,360	3	0	0
New Homesite	(+)	321,780	5	0	MultiUse	0	0		
Non Homesite	(+)	40,183,360	405	9,052,030	Solar/Wind Power	0	0		
New Non Homesite	(+)	290,470	5	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	75,940	1		
Total Improvement (=)		73,752,690	681	9,052,030	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	455,460	9	0	Disaster Exemption	0	0		
New Homesite	(+)	153,970	3	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	5,807,380	100	226,300	Community Housing	0	0		
New Non Homesite	(+)	182,820	3	0	Childcare Facility	0	0		
Total Personal (=)		6,599,630	115	226,300	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						12,158,330		1,837,280	
Minerals/Oil & Gas	(+)	0	0		Total Losses (includes Prod. Loss & Cap Loss) (=)				19,983,730
Industrial Real	(+)	5,554,860	7		Total Appraised Value (=)				102,672,120
Industrial/Utility Personal Property	(+)	24,535,120	42		Homestead Exemptions		Value	# of Items	
Total Mineral Market Value (=)		30,089,980	49		Homestead H,S	(+)	0	0	
Total Real & Personal Market	(+)	92,565,870	1,806		Senior S	(+)	0	0	
Total Mineral/Industrial Market	(+)	30,089,980	49		Disabled B	(+)	0	0	
Total Market Value (=)		122,655,850	1,855		DV 100%	(+)	1,210,780	8	
20% MIUP Circuit Breaker Limitation	(-)	189,990	1		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	1,817,310	79		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	1,313,280	104		Total Reimbursable (=)		1,210,780	8	
Total Market After Cap (=)		119,335,270			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	133,820	14	
Productivity Loss	(-)	2,667,540	37		Optional 65	(+)	0	0	
Total Market Taxable (=)		116,667,730			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		1,344,600		
					Total Exemptions* (-)				1,344,600
					CN - CITY OF NAPLES Net Taxable Value (=)				101,327,520

Jurisdiction	Jur_Name	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
CAD	MORRIS COUNTY APPRAISAL DIST	21,680,790	-	21,680,790
CD	CITY DAINGERFIELD	5,309,510	606,390	5,915,900
CDIS	CITY DAINGERFIELD I&S	5,309,510	606,390	5,915,900
CHS	CITY OF HUGHES SPRINGS	125,000	-	125,000
CLS	CITY OF LONE STAR	2,505,910	70,000	2,575,910
CN	CITY OF NAPLES	3,277,050	-	3,277,050
CO	CITY OF OMAHA	1,586,230	15,000	1,601,230
DS	DAINGERFIELD-LS ISD M&O	13,453,220	1,741,110	15,194,330
DSIS	DAINGERFIELD-LS ISD I&S	13,453,220	1,741,110	15,194,330
HS	HUGHES SPRINGS ISD	3,062,690	-	3,062,690
HSIS	HUGHES SPRINGS I&S	3,062,690	-	3,062,690
MC	MORRIS COUNTY	21,680,790	2,162,210	23,843,000
NTC	NE TX COMM COLLEGE	21,680,790	2,096,020	23,776,810
PS	PEWITT ISD M&O	7,275,940	741,270	8,017,210
PSIS	PEWITT ISD I&S	7,275,940	741,270	8,017,210

CORRECTED 7/24/2026 FROM HB9 EXEMPTION

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
109	150	0	13	0	0	0	15	8	0	0

Total Parcels*: 1,168* Parcel count is figured by parcel per ownership

Total Owners: 877

Total Items: 1,185

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals**New Improvement/Personal**

Market: \$949,040

Taxable: \$942,270

Industrial/Utility/Personal Property New Value

+ Taxable: \$0

Grand Total New Value

= Taxable: \$942,270

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$0

Exempt Value of First Time Partial Exemption: \$0

Average Values* (includes protested & exempt value)**Average Homestead Value A***

Market \$133,276

Taxable \$123,357

Parcels

260

Total Homestead Value A*

Market \$34,651,840

Taxable \$32,072,770

Average Homestead Value A* and E*

Market \$133,455

Taxable \$122,642

Parcels

267

Total Homestead Value A* and E*

Market \$35,632,540

Taxable \$32,745,410

Average Homestead Value A* and E* and M1

Market \$130,837

Taxable \$119,657

Parcels

277

Total Homestead Value A* and E* and M1

Market \$36,241,970

Taxable \$33,145,030

Average Homestead Value M1

Market \$60,943

Taxable \$39,962

Parcels

10

Total Homestead Value M1

Market \$609,430

Taxable \$399,620

Median Homestead Values* (includes protested & exempt value)**DVET/Homestead**

Market: \$119,650

Market Value After Cap: \$119,650

Net Taxable Value: \$0

DISABLED

Market: \$88,840

Market Value After Cap: \$88,840

Net Taxable Value: \$88,840

HOMESTEAD

Market: \$126,080

Market Value After Cap: \$122,990

Net Taxable Value: \$122,990

OVER 65

Market: \$113,910

Market Value After Cap: \$110,260

Net Taxable Value: \$108,120

ALL Homesteads

Market: \$119,850

Market Value After Cap: \$112,960

Net Taxable Value: \$109,690

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	498	351.7336	3,994,240			48,909,660	0		52,903,900	50,507,940	49,667,280
A2	38	26.1890	283,920			2,003,840	0		2,287,760	2,159,730	2,048,330
A3	5	8.3285	69,430			96,760	0		166,190	166,190	166,190
A*	541	386.2511	4,347,590			51,010,260	0		55,357,850	52,833,860	51,881,800
B1	1	1.3880	23,580			438,010	0		461,590	461,590	461,590
B2	3	1.3405	18,640			213,360	0		232,000	232,000	232,000
B*	4	2.7285	42,220			651,370	0		693,590	693,590	693,590
C	1	5.6000	44,240			0	0		44,240	44,240	44,240
C1	205	143.8822	1,361,750			0	0		1,361,750	1,239,140	1,235,520
C3	4	4.4873	40,870			0	0		40,870	40,870	33,670
C*	210	153.9695	1,446,860			0	0		1,446,860	1,324,250	1,313,430
D1	37	406.1850	0	38,450	2,705,990	0	0		2,705,990	38,450	38,450
D2	7	0.0000	0			99,620	0		99,620	82,090	82,090
D*	44	406.1850	0	38,450	2,705,990	99,620	0		2,805,610	120,540	120,540
E	22	95.6560	766,060			155,410	0		921,470	881,350	881,350
E1	14	63.2800	463,390			1,600,940	0		2,064,330	1,993,210	1,792,720
E2	2	0.9660	7,630			0	0		7,630	7,630	7,630
E3	1	0.8800	6,070			0	0		6,070	0	0
E*	39	160.7820	1,243,150			1,756,350	0		2,999,500	2,882,190	2,681,700
F1	77	66.9224	902,040			11,091,210	0		11,993,250	11,726,040	11,726,040
F1	77	66.9224	902,040			11,091,210	0		11,993,250	11,726,040	11,726,040
F2	9	72.5000	406,400			0	0	5,554,860	5,961,260	5,723,430	5,723,430
F2	9	72.5000	406,400			0	0	5,554,860	5,961,260	5,723,430	5,723,430
F*	86	139.4224	1,308,440			11,091,210	0	5,554,860	17,954,510	17,449,470	17,449,470
J2	3	0.1140	1,840			0	0	416,220	418,060	418,060	293,060
J3	4	1.0120	14,070			0	0	4,763,320	4,777,390	4,773,400	4,596,900
J4	2	0.1610	2,240			37,170	0	27,020	66,430	66,430	39,410
J5	5	8.4900	61,430			0	0	2,067,160	2,128,590	2,128,590	2,003,590
J6	1	0.0000	0			0	0	964,940	964,940	964,940	764,000
J7	1	0.0000	0			0	0	212,600	212,600	212,600	87,600
J8	1	0.4820	6,700			0	0	6,700	6,700	5,240	5,240
J*	17	10.2590	86,280			37,170	0	8,451,260	8,574,710	8,569,260	7,789,800
L1	73	0.0000	0			0	5,244,370		5,244,370	5,244,370	3,473,330
L1	73	0.0000	0			0	5,244,370		5,244,370	5,244,370	3,473,330
L2A	1	0.0000	0			0	0	1,267,330	1,267,330	1,267,330	1,181,190
L2C	5	0.0000	0			0	0	6,114,330	6,114,330	6,114,330	6,049,310
L2D	1	0.0000	0			0	0	441,680	441,680	441,680	441,680
L2G	7	0.0000	0			0	0	7,253,510	7,253,510	7,253,510	7,004,860
L2H	3	0.0000	0			0	0	125,590	125,590	125,590	0
L2J	4	0.0000	0			0	0	45,570	45,570	45,570	15,000
L2M	3	0.0000	0			0	0	43,210	43,210	43,210	19,110
L2O	3	0.0000	0			0	0	9,430	9,430	9,430	3,330
L2P	3	0.0000	0			0	0	362,310	362,310	362,310	111,670
L2Q	4	0.0000	0			0	0	420,900	420,900	420,900	123,950

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2	34	0.0000	0			0	0	16,083,860	16,083,860	16,083,860	14,950,100
L*	107	0.0000	0			0	5,244,370	16,083,860	21,328,230	21,328,230	18,423,430
M1	36	0.0000	0			54,680	1,125,860		1,180,540	1,151,890	970,660
M*	36	0.0000	0			54,680	1,125,860		1,180,540	1,151,890	970,660
S1	1	0.0000	0			0	3,100		3,100	3,100	3,100
S*	1	0.0000	0			0	3,100		3,100	3,100	3,100
XG	8	6.4210	55,930			96,320	0		152,250	152,250	0
XN	5	0.0000	0			0	226,300		226,300	226,300	0
XV	14	6.7070	59,570			85,740	0		145,310	145,310	0
XV1	25	24.9660	271,040			5,135,820	0		5,406,860	5,406,860	0
XV2	27	36.2680	341,230			857,510	0		1,198,740	1,198,740	0
XV3	5	13.5740	121,690			0	0		121,690	121,690	0
XV4	7	7.7880	76,950			0	0		76,950	76,950	0
XV5	9	11.6970	106,610			2,876,640	0		2,983,250	2,983,250	0
X*	100	107.4210	1,033,020			9,052,030	226,300		10,311,350	10,311,350	0
TOTAL:	1,185	1,367.0185	9,507,560	38,450	2,705,990	73,752,690	6,599,630	30,089,980	122,655,850	116,667,730	101,327,520

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	2,682,710	280	0	Exempt Property	9,965,540	99	0	0
Non Homesite	(+)	6,612,000	694	1,023,550	Under \$500/\$2500	29,190	30	0	0
Productivity Market	(+)	2,686,930	37	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land	(=)	11,981,640	1,011	1,023,550	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	2,686,930	37		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	22,900	25		Foreign Trade			0	0
Land Ag Timber	(-)	18,300	12		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss	(=)	2,645,730	37		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	32,064,980	276	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	222,150	2	0	MultiUse	0	0		
Non Homesite	(+)	39,005,260	395	8,581,860	Solar/Wind Power	0	0		
New Non Homesite	(+)	423,630	4	161,280	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement	(=)	71,716,020	677	8,743,140	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	542,450	11	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	5,047,020	103	198,850	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal	(=)	5,589,470	114	198,850	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						9,994,730		0	
Minerals/Oil & Gas	(+)	0	0		Total Losses (includes Prod. Loss & Cap Loss)	(=)		15,972,050	
Industrial Real	(+)	5,216,960	6		Total Appraised Value	(=)		104,500,980	
Industrial/Utility Personal Property	(+)	25,968,940	38						
Total Mineral Market Value	(=)	31,185,900	44		Homestead Exemptions		Value	# of Items	
Total Real & Personal Market	(+)	89,287,130	1,802		Homestead H,S	(+)	0	0	
Total Mineral/Industrial Market	(+)	31,185,900	44		Senior S	(+)	0	0	
Total Market Value	(=)	120,473,030	1,846		Disabled B	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		DV 100%	(+)	1,135,710	8	
10% Homestead Cap Loss	(-)	1,704,870	91		Surviving Spouse of a Service Member	(+)	0	0	
20% Circuit Breaker Limitation	(-)	1,626,720	142		Surviving Spouse of a First Responder	(+)	0	0	
Total Market After Cap	(=)	117,141,440			Total Reimbursable	(=)	1,135,710	8	
Land Timber Gain	(+)	0	0		Local Discount	(+)	0	0	
Productivity Loss	(-)	2,645,730	37		Disabled Veteran	(+)	145,820	15	
Total Market Taxable	(=)	114,495,710			Optional 65	(+)	0	0	
					Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	1,281,530		
					Total Exemptions*	(-)		1,281,530	
					CN - CITY OF NAPLES Net Taxable Value	(=)		103,219,450	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
116	154	0	13	0	0	0	16	8	0	0

Total Parcels*: 1,167 Parcel count is figured by parcel per ownership

Total Owners: 882

Total Items: 1,185

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

Average Values* (includes protested & exempt value)**Average Homestead Value A***

Market \$124,317

Taxable \$115,392

Average Homestead Value A* and E*

Market \$125,236

Taxable \$115,360

Average Homestead Value A* and E* and M1

Market \$122,336

Taxable \$112,220

Average Homestead Value M1

Market \$49,313

Taxable \$33,165

Parcels

270

Parcels

277

Parcels

288

Parcels

11

Total Homestead Value A*

Market \$ 33,565,840

Taxable \$ 31,155,840

Total Homestead Value A* and E*

Market \$ 34,690,580

Taxable \$ 31,954,650

Total Homestead Value A* and E* and M1

Market \$ 35,233,030

Taxable \$ 32,319,470

Total Homestead Value M1

Market \$ 542,450

Taxable \$ 364,820

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead

Market: \$115,590

DISABLED

Market: \$88,390

HOMESTEAD

Market: \$114,630

OVER 65

Market: \$107,490

ALL Homesteads

Market: \$112,380

Market Value After Cap: \$115,590

Market Value After Cap: \$87,670

Market Value After Cap: \$105,500

Market Value After Cap: \$96,500

Market Value After Cap: \$103,400

Net Taxable Value: \$0

Net Taxable Value: \$87,670

Net Taxable Value: \$105,500

Net Taxable Value: \$93,090

Net Taxable Value: \$99,100

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	505	356.8808	4,004,350			47,130,130	0		51,134,480	48,964,530	48,154,430
A2	34	19.6680	242,700			1,317,810	0		1,560,510	1,516,600	1,401,010
A3	5	8.3285	68,790			39,610	0		108,400	104,970	104,970
A*	544	384.8773	4,315,840			48,487,550	0		52,803,390	50,586,100	49,660,410
B1	1	1.3880	20,130			445,270	0		465,400	465,400	465,400
B2	3	1.3405	18,640			211,560	0		230,200	230,200	230,200
B*	4	2.7285	38,770			656,830	0		695,600	695,600	695,600
C	1	5.6000	44,240			0	0		44,240	44,240	44,240
C1	207	144.3167	1,341,110			0	0		1,341,110	1,169,440	1,165,820
C3	4	4.4873	40,870			0	0		40,870	40,780	33,580
C*	212	154.4040	1,426,220			0	0		1,426,220	1,254,460	1,243,640
D1	37	415.0210	0	41,200	2,686,930	0	0		2,686,930	41,200	41,200
D2	8	0.0000	0			101,800	0		101,800	76,910	76,910
D*	45	415.0210	0	41,200	2,686,930	101,800	0		2,788,730	118,110	118,110
E	21	101.2470	788,190			154,280	0		942,470	881,820	881,820
E1	12	50.3790	334,740			1,539,030	0		1,873,770	1,785,240	1,602,980
E2	2	0.9660	7,630			0	0		7,630	7,630	7,630
E3	1	0.8800	5,750			0	0		5,750	0	0
E*	36	153.4720	1,136,310			1,693,310	0		2,829,620	2,674,690	2,492,430
F1	78	67.9224	886,770			11,938,470	0		12,825,240	12,158,780	12,158,780
F1	78	67.9224	886,770			11,938,470	0		12,825,240	12,158,780	12,158,780
F2	8	72.5000	380,970			0	0	5,216,960	5,597,930	5,525,630	5,525,630
F2	8	72.5000	380,970			0	0	5,216,960	5,597,930	5,525,630	5,525,630
F*	86	140.4224	1,267,740			11,938,470	0	5,216,960	18,423,170	17,684,410	17,684,410
J2	3	0.1140	1,840			0	0	365,150	366,990	366,990	366,990
J3	4	1.0120	14,070			0	0	4,436,250	4,450,320	4,444,670	4,444,670
J4	2	0.1610	2,240			38,860	0	35,720	76,820	76,820	76,820
J5	5	8.4900	61,430			0	0	2,027,830	2,089,260	2,089,260	2,089,260
J7	1	0.0000	0			0	0	51,580	51,580	51,580	51,580
J8	1	0.4820	6,700			0	0	6,700	6,700	4,370	4,370
J*	16	10.2590	86,280			38,860	0	6,916,530	7,041,670	7,033,690	7,033,690
L1	75	0.0000	0			0	4,526,230		4,526,230	4,526,230	4,497,040
L1	75	0.0000	0			0	4,526,230		4,526,230	4,526,230	4,497,040
L2A	1	0.0000	0			0	0	1,369,830	1,369,830	1,369,830	1,369,830
L2C	5	0.0000	0			0	0	8,925,370	8,925,370	8,925,370	8,925,370
L2D	1	0.0000	0			0	0	506,330	506,330	506,330	506,330
L2G	6	0.0000	0			0	0	7,349,950	7,349,950	7,349,950	7,349,950
L2H	3	0.0000	0			0	0	122,380	122,380	122,380	122,380
L2J	4	0.0000	0			0	0	53,310	53,310	53,310	53,310
L2M	3	0.0000	0			0	0	185,990	185,990	185,990	185,990
L2O	3	0.0000	0			0	0	9,630	9,630	9,630	9,630
L2P	3	0.0000	0			0	0	387,330	387,330	387,330	387,330
L2Q	2	0.0000	0			0	0	142,290	142,290	142,290	142,290
L2	31	0.0000	0			0	0	19,052,410	19,052,410	19,052,410	19,052,410

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L*	106	0.0000	0			0	4,526,230	19,052,410	23,578,640	23,578,640	23,549,450
M1	36	0.0000	0			56,060	858,500		914,560	898,580	735,820
M*	36	0.0000	0			56,060	858,500		914,560	898,580	735,820
S1	1	0.0000	0			0	5,890		5,890	5,890	5,890
S*	1	0.0000	0			0	5,890		5,890	5,890	5,890
XG	8	6.4210	55,930			80,440	0		136,370	136,370	0
XN	4	0.0000	0			0	198,850		198,850	198,850	0
XV	14	6.7070	59,570			39,850	0		99,420	99,420	0
XV1	25	24.9660	267,290			4,930,880	0		5,198,170	5,198,170	0
XV2	27	36.2680	338,750			859,380	0		1,198,130	1,198,130	0
XV3	5	13.5740	121,690			0	0		121,690	121,690	0
XV4	7	7.7880	73,710			0	0		73,710	73,710	0
XV5	9	11.6970	106,610			2,832,590	0		2,939,200	2,939,200	0
X*	99	107.4210	1,023,550			8,743,140	198,850		9,965,540	9,965,540	0
TOTAL:	1,185	1,368.6052	9,294,710	41,200	2,686,930	71,716,020	5,589,470	31,185,900	120,473,030	114,495,710	103,219,450

Morris County Appraisal District

501 Crockett, Suite 1/PO Box 563

Daingerfield TX 75638

Ph: (903) 645-5601 / Fax: (903) 645-2694

Summer Golden, Chief Appraiser

July 15, 2026

I, Summer Golden, Collector for CITY OF NAPLES certifies the collection % of 93% for Collection Year 2025. Report attached hereto and made a part of.

A handwritten signature in black ink, appearing to read "S. Golden", is written over a horizontal line.

Summer Golden, RPA, RTA, CCA, CTA, CSTA

2025 Morris Co Appraisal District YEAR TO DATE TOTALS FOR CITY OF NAPLES

From 10/01/2025 To 07/15/2026

Run Date/Time: 07/15/2026 8:37:56 am

JURISDICTION

Page 5 of 20

	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	TOTAL
CN Beginning Balance:	462,019.00	0.00	462,019.00		108,814.59		570,833.59
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	-6,926.45	0.00	-6,926.45		-2,793.75		-9,720.20
Supplements:	79.23	0.00	79.23		0.00		79.23
Total Adjustments:	-6,847.22	0.00	-6,847.22		-2,793.75		-9,640.97
Adjusted Balance:	455,171.78	0.00	455,171.78		106,020.84		561,192.62
Total Tax Collected:	422,225.69	0.00	422,225.69	92.76%	19,429.91	0.18%	441,655.60
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	32,946.09	0.00	32,946.09		86,590.93		119,537.02
Tax:	422,225.69	0.00	422,225.69	92.76%	19,429.91	0.18%	441,655.60
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	3,889.69	0.00	3,889.69		14,553.07		18,442.76
Overshort:	86.47	0.00	86.47		-0.08		86.39
Net Collected :	426,201.85	0.00	426,201.85		33,982.90		460,184.75
Attorney:	368.93	0.00	368.93		6,889.28		7,258.21
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	426,570.78	0.00	426,570.78		40,872.18		467,442.96

92.89

93%

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	\$20,971.11	-\$907.66	\$0.00	\$20,063.45	\$3,694.72	18.42%	\$0.00	\$16,368.73
2023	\$15,304.43	-\$229.05	\$0.00	\$15,075.38	\$3,804.64	25.24%	\$0.00	\$11,270.74
2022	\$12,049.62	-\$214.20	\$0.00	\$11,835.42	\$2,585.07	21.84%	\$0.00	\$9,250.35
2021	\$9,028.45	-\$8.84	\$0.00	\$9,019.61	\$1,054.00	11.69%	\$0.00	\$7,965.61
2020	\$6,963.96	-\$8.84	\$0.00	\$6,955.12	\$1,411.39	20.29%	\$0.00	\$5,543.73
2019	\$5,735.73	-\$9.51	\$0.00	\$5,726.22	\$830.47	14.50%	\$0.00	\$4,895.75
2018	\$5,140.40	-\$10.84	\$0.00	\$5,129.56	\$912.39	17.79%	\$0.00	\$4,217.17
2017	\$5,451.21	-\$11.26	\$0.00	\$5,439.95	\$916.42	16.85%	\$0.00	\$4,523.53
2016	\$5,971.37	-\$11.25	\$0.00	\$5,960.12	\$809.85	13.59%	\$0.00	\$5,150.27
2015	\$4,094.44	-\$303.71	\$0.00	\$3,790.73	\$875.11	23.09%	\$0.00	\$2,915.62
2014	\$3,104.86	-\$181.69	\$0.00	\$2,923.17	\$653.78	22.37%	\$0.00	\$2,269.39
2013	\$3,098.10	-\$34.16	\$0.00	\$3,063.94	\$546.86	17.85%	\$0.00	\$2,517.08
2012	\$2,280.84	-\$95.05	\$0.00	\$2,185.79	\$351.52	16.08%	\$0.00	\$1,834.27
2011	\$2,344.07	-\$86.90	\$0.00	\$2,257.17	\$354.15	15.69%	\$0.00	\$1,903.02
2010	\$2,151.42	-\$92.70	\$0.00	\$2,058.72	\$185.45	9.01%	\$0.00	\$1,873.27
2009	\$1,686.31	-\$92.70	\$0.00	\$1,593.61	\$98.20	6.16%	\$0.00	\$1,495.41
2008	\$1,243.52	\$0.00	\$0.00	\$1,243.52	\$32.51	2.61%	\$0.00	\$1,211.01
2007	\$826.65	\$0.00	\$0.00	\$826.65	\$63.64	7.70%	\$0.00	\$763.01
2006	\$624.14	\$0.00	\$0.00	\$624.14	\$245.04	39.26%	\$0.00	\$379.10
2005	\$339.77	-\$247.12	\$0.00	\$92.65	\$0.00	0.00%	\$0.00	\$92.65
2004	\$363.86	-\$248.27	\$0.00	\$115.59	\$4.70	4.07%	\$0.00	\$110.89
2003	\$25.68	\$0.00	\$0.00	\$25.68	\$0.00	0.00%	\$0.00	\$25.68
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
PREVIOUS YEARS	\$14.65	\$0.00	\$0.00	\$14.65	\$0.00	0.00%	\$0.00	\$14.65

Taxes Refunded For The Period: From 07/01/2025 To 07/15/2026

Owner: R61097-ARNOLD LARRY W

Paid by: NATIONSTAR MORTGAGE LLC, 300 BAKER ST NAPLES TX 75568

Parcel Id: 12209

Refund Reason: LATE HOMESTEAD25.25B

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2025	(492.58)	0.00	0.00	0.00	0.00	(492.58)	02/05/2026
Parcel ID: 12209 Totals		(492.58)	0.00	0.00	0.00	0.00	(492.58)	Processed by: Tori
Owner Totals		(492.58)	0.00	0.00	0.00	0.00	(492.58)	Processed by: Tori

Owner: R2545-BYRD MIKE OLIVER & LAVERNE

Paid by: BYRD MIKE OLIVER & LAVERNE, PO BOX 131 NAPLES TX 75568

Parcel Id: 12407

Owner has tax due

Refund Reason: APPLY DV 25.25B

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2024	(55.46)	0.00	0.00	0.00	0.00	(55.46)	03/31/2026
CN - CITY OF NAPLES	2025	49.32	0.00	4.44	0.00	0.00	53.76	03/31/2026
Parcel ID: 12407 Totals		(6.14)	0.00	4.44	0.00	0.00	(1.70)	Processed by: Tori
Owner Totals		(6.14)	0.00	4.44	0.00	0.00	(1.70)	Processed by: Tori

Owner: R59309-DAVIS BOBBY RAY JR

Paid by: LATE HS REFUND, 304 W MAIN ST NAPLES TX 75568

Parcel Id: 12241

Refund Reason:

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2023	149.68	0.00	0.00	0.00	0.10	149.78	11/20/2025
Parcel ID: 12241 Totals		149.68	0.00	0.00	0.00	0.10	149.78	Processed by: Summer
Owner Totals		149.68	0.00	0.00	0.00	0.10	149.78	Processed by: Summer

Owner: R58387-DOUGLAS CHRISTOPHER

Paid by: CORELOGIC, 510 E WL DOC DODSON NAPLES TX 75568

Parcel Id: 11818

Refund Reason: LATE HOMESTEAD25.25B

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2024	(606.28)	0.00	0.00	0.00	0.00	(606.28)	10/14/2025
Parcel ID: 11818 Totals		(606.28)	0.00	0.00	0.00	0.00	(606.28)	Processed by: Tori
Owner Totals		(606.28)	0.00	0.00	0.00	0.00	(606.28)	Processed by: Tori

Owner: R59624-HERRICK DUANE

Paid by: HERRICK DUANE, 310 WALNUT ST NAPLES TX 75568

Parcel Id: 12195

Refund Reason: APPLY DV 25.25B

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2025	(52.92)	0.00	0.00	0.00	0.00	(52.92)	11/10/2025
CN - CITY OF NAPLES	2024	(55.46)	0.00	(11.65)	(13.42)	0.00	(80.53)	11/10/2025
CN - CITY OF NAPLES	2023	(55.46)	0.00	(18.30)	(14.75)	0.00	(88.51)	11/10/2025
Parcel ID: 12195 Totals		(163.84)	0.00	(29.95)	(28.17)	0.00	(221.96)	Processed by: Tori

Taxes Refunded For The Period: From 07/01/2025 To 07/15/2026

Owner Totals		(163.84)	0.00	(29.95)	(28.17)	0.00	(221.96)	Processed by: Tori
Owner: R61841-KUMROW KELSEY & RANDALL WAYNE COBB		Paid by: LATE HOMESTEAD/COMBINE, 111 BAKER ST NAPLES TX 75568						
Parcel Id: 12153		Refund Reason: LATE HOMESTEAD25.25B						
Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2025	35.01	0.00	3.15	0.00	0.00	38.16	03/06/2026
CN - CITY OF NAPLES	2025	36.64	0.00	3.31	0.00	0.00	39.95	03/06/2026
Parcel ID: 12153 Totals		71.65	0.00	6.46	0.00	0.00	78.11	Processed by: Summer
Owner: R61841-KUMROW KELSEY & RANDALL WAYNE COBB		Paid by: CORELOGIC, 111 BAKER ST NAPLES TX 75568						
Parcel Id: 12154		Refund Reason: Work with deleted Parcel						
Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2025	(31.22)	0.00	0.00	0.00	0.00	(31.22)	03/06/2026
Parcel ID: 12154 Totals		(31.22)	0.00	0.00	0.00	0.00	(31.22)	Processed by: Summer
Owner: R61841-KUMROW KELSEY & RANDALL WAYNE COBB		Paid by: CORELOGIC, 111 BAKER ST NAPLES TX 75568						
Parcel Id: 12156		Refund Reason: Work with deleted Parcel						
Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2025	(19.40)	0.00	0.00	0.00	0.00	(19.40)	03/06/2026
Parcel ID: 12156 Totals		(19.40)	0.00	0.00	0.00	0.00	(19.40)	Processed by: Summer
Owner Totals		21.03	0.00	6.46	0.00	0.00	27.49	Processed by: Summer
Owner: R59069-PINNACLE PROPANE EXPRESS		Paid by: PINNACLE PROPANE EXPRESS, 600 E. LAS COLINAS BLVD						
Parcel Id: 1001353		Refund Reason: CLERICAL ERROR25.25C						
Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2021	(7.82)	0.00	(1.49)	(1.86)	0.00	(11.17)	09/09/2025
Parcel ID: 1001353 Totals		(7.82)	0.00	(1.49)	(1.86)	0.00	(11.17)	Processed by: Cindy
Owner Totals		(7.82)	0.00	(1.49)	(1.86)	0.00	(11.17)	Processed by: Cindy
Owner: R15634-RINER EMMETT A III		Paid by: RINER MARTHA, P O BOX 391 NAPLES TX 75568						
Parcel Id: 12024		Refund Reason: VALUE CHANGE 25.25B						
Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2025	(201.82)	0.00	0.00	0.00	0.00	(201.82)	04/28/2026
CN - CITY OF NAPLES	2022	(214.20)	0.00	0.00	0.00	0.00	(214.20)	04/28/2026
CN - CITY OF NAPLES	2023	(173.59)	0.00	0.00	0.00	0.00	(173.59)	04/28/2026
CN - CITY OF NAPLES	2024	(190.46)	0.00	0.00	0.00	0.00	(190.46)	04/28/2026
Parcel ID: 12024 Totals		(780.07)	0.00	0.00	0.00	0.00	(780.07)	Processed by: Summer

Taxes Refunded For The Period: From 07/01/2025 To 07/15/2026

Owner Totals		(780.07)	0.00	0.00	0.00	0.00	(780.07)	Processed by: Summer
Owner: R60175-WHITTON THOMAS U EST & ALLISON D		Paid by: WHITTON THOMAS U EST & ALLISON D, 304 DAINGERFIELD ST						
Parcel Id: 12278		Refund Reason:						
Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2025	516.97	0.00	0.00	0.00	0.00	516.97	11/10/2025
Parcel ID: 12278 Totals		516.97	0.00	0.00	0.00	0.00	516.97	Processed by: Tori
Owner Totals		516.97	0.00	0.00	0.00	0.00	516.97	Processed by: Tori
Owner: R20465-WILLIAMS JAMES EST & MALINDA LEWIS		Paid by: LEWIS MALINDA, 200 CYPRESS AVE NAPLES TX 75568						
Parcel Id: 11656		**Owner has tax due**						
		Refund Reason:						
Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
CN - CITY OF NAPLES	2024	33.14	0.00	7.63	8.15	0.00	48.92	12/04/2025
Parcel ID: 11656 Totals		33.14	0.00	7.63	8.15	0.00	48.92	Processed by: Tori
Owner Totals		33.14	0.00	7.63	8.15	0.00	48.92	Processed by: Tori
Grand Totals		(1,335.91)	0.00	(12.91)	(21.88)	0.10	(1,370.60)	

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