

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.045000 per \$100 valuation has been proposed by the governing body of Frank Phillips College (Ochiltree County).

PROPOSED TAX RATE	\$0.045000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.043110 per \$100
VOTER-APPROVAL TAX RATE	\$0.047726 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for Frank Phillips College (Ochiltree County) from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that Frank Phillips College (Ochiltree County) may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Frank Phillips College (Ochiltree County) is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 14, 2026 AT 9:00 AM AT the Ochiltree County Courthouse, 511 S. Main St., Perryton, TX 79070.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Frank Phillips College (Ochiltree County) is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Frank Phillips College (Ochiltree County) of Frank Phillips College (Ochiltree County) at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

Judge Charles Kelly
Brent Thurman - Pct 2
Kevin Walker - Pct 4

Duane Pshigoda - Pct 1
JW DeWitt - Pct 3

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Frank Phillips College (Ochiltree County) last year to the taxes proposed to be imposed on the average residence

homestead by Frank Phillips College (Ochiltree County) this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.044000	\$0.045000	increase of 0.001000 per \$100, or 2.27%
Average homestead taxable value	\$113,188	\$114,256	increase of 0.94%
Tax on average homestead	\$49.80	\$51.42	increase of \$1.62, or 3.25%
Total tax levy on all properties	\$630,340	\$644,237	increase of \$13,897, or 2.20%

For assistance with tax calculations, please contact the tax assessor for Frank Phillips College (Ochiltree County) at 806-435-9623 or mjones@ochiltreecad.org, or visit www.ochiltreecad.org for more information.

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	13,184,582	1,879	0	Exempt Property	66,651,011	195	7,310,300	50
Non Homesite	(+)	37,680,368	3,261	6,989,562	Under \$500/\$2500	0	0	308,617	4,353
Productivity Market	(+)	803,473,141	2,486	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	68,798	2
Total Land (=)		854,338,091	7,626	6,989,562	Goods In Transit	0	0	0	0
					Protested Value	0	0	0	0
Ag/Timber *does not include protested					Chapter 313 Value Limitation			0	0
Timber Gain	(+)	0	0		Mineral Unknown			0	0
Productivity Market	(+)	803,473,141	2,486		Interstate Commerce			0	0
Land Ag 1D	(-)	0	0		Foreign Trade			0	0
Land Ag 1D1	(-)	122,079,481	2,486		BPP Exempt: Single Situs/Owner	19,706,740	534	12,065,649	305
Land Ag Timber	(-)	0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	339,540	13
Productivity Loss (=)		681,393,660	2,486		BPP Exempt: Multi Situs on J	0	0	3,776,970	79
					BPP Exempt: Related Business Entity	0	0	0	0
Improvements					MultiUse	306,857	17		
Homesite	(+)	267,169,031	1,885	0	Solar/Wind Power	0	0		
New Homesite	(+)	646,985	51	0	Vehicle Leased for Personal Use	475,424	7		
Non Homesite	(+)	284,551,239	2,898	55,247,757	TCEQ/Pollution Control	0	0		
New Non Homesite	(+)	7,066,725	110	3,241,467	Allocation	7,000	1		
Income	(+)	11,223,424	9	0	Historical	0	0		
Total Improvement (=)		570,657,404	4,953	58,489,224	Disaster Exemption	0	0		
					Residence HS Destroyed by Fire	0	0		
Personal					Community Housing	0	0		
Homesite	(+)	2,275,865	56	0	Childcare Facility	0	0		
New Homesite	(+)	144,740	2	0	Animal Feed Held For Sale at Retail	0	0		
Non Homesite	(+)	51,916,935	942	1,172,225					
New Non Homesite	(+)	800,115	8	0					
Total Personal (=)		55,137,655	1,008	1,172,225					
						87,147,032		23,869,874	
Mineral/Industrial/Utility/Personal Property					Total Losses (includes Prod. Loss & Cap Loss) (=)			859,125,450	
Minerals/Oil & Gas	(+)	408,658,710	25,283						
Industrial Real	(+)	241,793,410	42		Total Appraised Value (=)			1,498,481,880	
Industrial/Utility Personal Property	(+)	227,022,060	958						
Total Mineral Market Value (=)		877,474,180	26,283		Homestead Exemptions				
Total Real & Personal Market	(+)	1,480,133,150	13,587		Homestead H,S	(+)	0	0	
Total Mineral/Industrial Market	(+)	877,474,180	26,283		Senior S	(+)	0	0	
Total Market Value (=)		2,357,607,330	39,870		Disabled B	(+)	0	0	
					DV 100%	(+)	2,667,915	20	
20% MIUP Circuit Breaker Limitation	(-)	60,706,460	7,491		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	2,298,095	203		Surviving Spouse of a First Responder	(+)	368,747	2	
20% Circuit Breaker Limitation	(-)	3,710,329	369		Total Reimbursable	(=)	3,036,662	22	
Total Market After Cap(=)		2,290,892,446							
					Local Discount	(+)	55,645,315	1,923	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	258,500	22	
Productivity Loss	(-)	681,393,660	2,486		Optional 65	(+)	7,904,219	802	
Total Market Taxable(=)		1,609,498,786			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	66,844,696		
					Total Exemptions* (-)			66,844,696	
					FPC - F. PHILLIPS COLLEGE Net Taxable Value (=)			1,431,637,184	

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,109	801	0	9	0	4	0	25	20	2	0

Total Parcels*: 34,628* Parcel count is figured by parcel per ownership

Total Owners: 11,400

Total Items: 35,452

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: \$8,658,565

Taxable: \$5,267,947

Industrial/Utility/Personal Property New Value

+ Taxable: \$111,536,735

Grand Total New Value

= Taxable: \$116,804,682

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$345,606

Exempt Value of First Time Partial Exemption: \$711,257

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$142,819	1,639	Market	\$234,081,855
Taxable	\$108,410		Taxable	\$177,683,815
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$145,867	1,792	Market	\$261,394,199
Taxable	\$111,129		Taxable	\$199,143,139
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$143,297	1,837	Market	\$263,237,449
Taxable	\$109,021		Taxable	\$200,271,797
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$40,961	45	Market	\$1,843,250
Taxable	\$25,081		Taxable	\$1,128,658

Median Homestead Values* (includes protested & exempt value)

Category	Market	Market Value After Cap	Net Taxable Value
DVET/Homestead	\$150,398	\$150,398	\$0
DVET/Disabled	\$214,853	\$214,853	\$0
DVET/Over 65	\$111,704	\$111,704	\$0
SS FIRST RESP/Homestead	\$147,809	\$147,809	\$0
DISABLED	\$69,078	\$57,903	\$46,322
HOMESTEAD	\$124,762	\$124,101	\$99,682
OVER 65	\$126,044	\$125,905	\$90,724
WIDOW	\$109,992	\$109,992	\$77,994
ALL Homesteads	\$125,309	\$125,200	\$94,778

Gat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	2,545	544.9317	15,257,107			295,278,333	0		310,535,440	308,613,927	256,609,800
A1	98	47.3031	619,281			12,900,956	0		13,520,237	13,352,675	10,937,102
A2	267	81.6709	1,075,866			5,670,255	352,504		7,098,625	6,750,642	5,888,195
A*	2,910	673.9057	16,952,254			313,849,544	352,504		331,154,302	328,717,244	273,435,097
B	62	37.2351	411,432			10,578,828	0		10,990,260	10,962,395	10,903,590
B*	62	37.2351	411,432			10,578,828	0		10,990,260	10,962,395	10,903,590
C	90	34.4048	575,463			33,320	0		608,783	608,783	608,783
C1	250	200.0816	2,403,750			5,965	0		2,409,715	2,409,715	2,409,715
C*	340	234.4864	2,979,213			39,285	0		3,018,498	3,018,498	3,018,498
D1	2,486	576,331.3407	0	122,079,481	803,473,141	0	0		803,473,141	122,079,481	122,067,481
D2	494	0.0000	0			23,311,252	0		23,311,252	22,706,669	22,706,669
D*	2,980	576,331.3407	0	122,079,481	803,473,141	23,311,252	0		826,784,393	144,786,150	144,774,150
E	712	3,445.0543	5,320,022			56,258,270	410,746		61,989,038	61,467,200	50,643,769
E*	712	3,445.0543	5,320,022			56,258,270	410,746		61,989,038	61,467,200	50,643,769
F1	934	1,521.8257	17,539,860			100,610,337	0		118,150,197	116,374,016	116,180,397
F1S	1	1.7220	1,500			25,145	0		26,645	26,645	26,645
F1	935	1,523.5477	17,541,360			100,635,482	0		118,176,842	116,400,661	116,207,042
F2	95	260.1660	670,670			7,414,659	0	241,793,410	249,878,739	241,173,609	241,173,609
F2	95	260.1660	670,670			7,414,659	0	241,793,410	249,878,739	241,173,609	241,173,609
F*	1,030	1,783.7137	18,212,030			108,050,141	0	241,793,410	368,055,581	357,574,270	357,380,651
G1	25,220	0.3400	437			0	0	399,339,420	399,339,857	348,178,177	347,869,560
G1C	14	0.0000	0			0	0	2,008,990	2,008,990	1,169,330	1,169,330
G*	25,234	0.3400	437			0	0	401,348,410	401,348,847	349,347,507	349,038,890
J2	3	0.0000	0			0	0	140,280	140,280	140,280	15,280
J3	15	0.0000	0			0	0	41,125,310	41,125,310	41,125,310	40,750,310
J4	20	0.0000	0			0	0	8,917,750	8,917,750	8,917,750	8,333,390
J6	139	0.0000	0			0	0	79,196,750	79,196,750	79,196,750	77,383,860
J7	49	0.0000	0			0	0	915,430	915,430	915,430	790,430
J8	69	0.0000	0			0	0	12,015,640	12,015,640	12,015,640	11,260,920
J8A	1	0.0000	0			0	0	6,240	6,240	6,240	6,240
J*	296	0.0000	0			0	0	142,317,400	142,317,400	142,317,400	138,540,430
L1	552	0.0000	0			0	42,103,742	239,760	42,343,502	42,343,502	21,722,481
L1	552	0.0000	0			0	42,103,742	239,760	42,343,502	42,343,502	21,722,481
L2	131	0.0000	0			0	0	14,972,810	14,972,810	14,972,810	11,590,740
L2A	61	0.0000	0			0	0	11,640,330	11,640,330	11,640,330	10,401,480
L2B	5	0.0000	0			0	0	32,820	32,820	32,820	0
L2C	29	0.0000	0			0	0	3,947,660	3,947,660	3,947,660	2,159,200
L2D	48	0.0000	0			0	0	1,851,200	1,851,200	1,851,200	1,472,340
L2F	8	0.0000	0			0	0	1,988,350	1,988,350	1,988,350	1,505,660
L2G	173	0.0000	0			0	0	29,769,470	29,769,470	29,769,470	27,997,240
L2H	21	0.0000	0			0	0	3,669,680	3,669,680	3,669,680	3,330,140
L2J	28	0.0000	0			0	0	409,340	409,340	409,340	237,800
L2K	23	0.0000	0			0	0	2,431,610	2,431,610	2,431,610	2,083,550
L2L	1	0.0000	0			0	0	37,220	37,220	37,220	0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2M	69	0.0000	0			0	0	11,904,300	11,904,300	11,904,300	10,620,923
L2O	36	0.0000	0			0	0	304,130	304,130	304,130	268,080
L2P	13	0.0000	0			0	0	607,580	607,580	607,580	174,550
L2Q	8	0.0000	0			0	0	898,400	898,400	898,400	274,210
L2	654	0.0000	0			0	0	84,464,900	84,464,900	84,464,900	72,115,913
L*	1,206	0.0000	0			0	42,103,742	84,704,660	126,808,402	126,808,402	93,838,394
M1	395	0.0000	0			17,131	9,126,777		9,143,908	8,503,019	8,028,325
M2B	35	0.0000	0			63,729	554,605		618,334	618,334	618,334
M*	430	0.0000	0			80,860	9,681,382		9,762,242	9,121,353	8,646,659
S	7	0.0000	0			0	1,417,056		1,417,056	1,417,056	1,417,056
S*	7	0.0000	0			0	1,417,056		1,417,056	1,417,056	1,417,056
XG	5	6.6360	54,564			140,102	0		194,666	194,666	0
XL1	1	0.0000	0			0	152,865		152,865	152,865	0
XU	6	0.0000	0			0	0	7,003,310	7,003,310	7,003,310	0
XV	225	2,705.4222	6,916,023			58,349,122	4,140	306,990	65,576,275	65,576,275	0
XVC	1	0.3210	6,600			0	0		6,600	6,600	0
XVE	1	0.0000	0			0	457,600		457,600	457,600	0
XVI	3	0.0000	0			0	557,620		557,620	557,620	0
XVR	3	0.6320	12,375			0	0		12,375	12,375	0
X*	245	2,713.0112	6,989,562			58,489,224	1,172,225	7,310,300	73,961,311	73,961,311	0
TOTAL: 35,452 585,219.0871 50,864,950 122,079,481 803,473,141 570,657,404 55,137,655 877,474,180 2,357,607,330 1,609,498,786 1,431,637,184											

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Frank Phillips College (Ochiltree County)

(806) 648-1450

Taxing Unit Name

Phone (area code and number)

2314 S Jefferson St

<https://fpctx.edu/>

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

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	\$ 1,430,764,568
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.	\$ 1,430,764,568
4.	Prior year total adopted tax rate.	\$ 0.044000 /\$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.	\$ 1,430,764,568
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: \$ 302,702	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 34,748,868	
	C. Value loss. Add A and B. ⁷	\$ 35,051,570
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.	\$ 35,051,570
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.	\$ 1,395,712,998
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 614,113
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	\$ 804
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 614,917

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: \$ 1,431,637,184	
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.	\$ 1,431,637,184
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	\$ 1,431,637,184
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	\$ 5,267,947

¹² Tex. Tax Code §526.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §526.012(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.	\$ 5,267,947
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,426,369,237
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.043110 /\$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.	\$ 0.044000 /\$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> .	\$ 1,430,764,568
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 629,536
32.	Adjusted prior year levy for calculating NNR M&O rate. 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. + \$ 804 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 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 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 804 - Add Line 31 to 32D.	\$ 630,340
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,426,369,237
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.044191 /\$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.	\$ 0.044191 /\$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. \$ 0.044191 /\$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.	\$ 0.047726 /\$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 \$ <u>0</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>0</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>0</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁸ <u>99.10</u> % B. Enter the prior year actual collection rate..... <u>97.81</u> % C. Enter the 2024 actual collection rate. <u>97.97</u> % D. Enter the 2023 actual collection rate. <u>99.57</u> % 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	<u>99.10</u> %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>0</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,431,637,184</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.000000</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.047726</u> /\$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.	\$ <u>0.000000</u> /\$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> .	\$ 1,431,637,184
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> .	\$ 0.043110 /\$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.	\$ 0.043110 /\$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> .	\$ 0.047726 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.047726 /\$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> .	\$ 1,431,637,184
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).	\$ 0.047726 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.044000 /\$100
	E. Subtract D from C.....	\$ -0.044000 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.000000 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.000000 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.047726 /\$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> .	\$ 0.000000 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.000000 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.000000 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.044000 /\$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> .	\$ 1,395,712,998
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> .	\$ 1,426,369,237
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).	\$ 0.047726 /\$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. \$ 0.043110 /\$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. \$ 0.047726 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. \$ 0.000000 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

**print
here**

Julia Mendez, RPA, RTA CCA

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

8-4-24

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

OCHILTREE COUNTY APPRAISAL DISTRICT

Julia Mendez, RPA, RTA, Chief Appraiser

825 S. Main, Suite 100, Perryton, TX 79070

Certification of 2026 Appraisal Roll For F. PHILLIPS COLLEGE

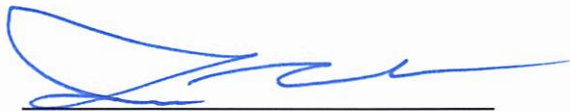
I, Julia Mendez, Chief Appraiser for Ochiltree County Appraisal District for F. PHILLIPS COLLEGE Solemnly swear that the number listed is that portion of the approved appraisal roll of the Ochiltree County Appraisal District which lists property taxable by FRANK PHILLIPS COLLEGE and Constitutes the Appraisal Roll for FRANK PHILLIPS COLLEGE.

2026 Market Value.....2,357,607,330

2026 Appraisal Value.....1,498,481,880

2026 Net Taxable Value (less exemptions).....1,431,637,184

Date: July 20, 2026



Julia Mendez, RPA, RTA
Chief Appraiser

Received By _____ Date: _____

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	13,184,582	1,879	0	Exempt Property	66,651,011	195	7,310,300	50
Non Homesite	(+)	37,680,368	3,261	6,989,562	Under \$500/\$2500	0	0	308,617	4,353
Productivity Market	(+)	803,473,141	2,486	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	68,798	2
Total Land (=)		854,338,091	7,626	6,989,562	Goods In Transit	0	0	0	0
					Protested Value	0	0	0	0
Ag/Timber *does not include protested					Chapter 313 Value Limitation			0	0
Timber Gain	(+)	0	0		Mineral Unknown			0	0
Productivity Market	(+)	803,473,141	2,486		Interstate Commerce			0	0
Land Ag 1D	(-)	0	0		Foreign Trade			0	0
Land Ag 1D1	(-)	122,079,481	2,486		BPP Exempt: Single Situs/Owner	19,706,740	534	12,065,649	305
Land Ag Timber	(-)	0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	339,540	13
Productivity Loss (=)		681,393,660	2,486		BPP Exempt: Multi Situs on J	0	0	3,776,970	79
					BPP Exempt: Related Business Entity	0	0	0	0
Improvements					MultiUse	306,857	17		
Homesite	(+)	267,169,031	1,885	0	Solar/Wind Power	0	0		
New Homesite	(+)	646,985	51	0	Vehicle Leased for Personal Use	475,424	7		
Non Homesite	(+)	284,551,239	2,898	55,247,757	TCEQ/Pollution Control	0	0		
New Non Homesite	(+)	7,066,725	110	3,241,467	Allocation	7,000	1		
Income	(+)	11,223,424	9	0	Historical	0	0		
Total Improvement (=)		570,657,404	4,953	58,489,224	Disaster Exemption	0	0		
					Residence HS Destroyed by Fire	0	0		
Personal					Community Housing	0	0		
Homesite	(+)	2,275,865	56	0	Childcare Facility	0	0		
New Homesite	(+)	144,740	2	0	Animal Feed Held For Sale at Retail	0	0		
Non Homesite	(+)	51,916,935	942	1,172,225					
New Non Homesite	(+)	800,115	8	0					
Total Personal (=)		55,137,655	1,008	1,172,225					
						87,147,032		23,869,874	
Mineral/Industrial/Utility/Personal Property					Total Losses (includes Prod. Loss & Cap Loss) (=)			859,125,450	
Minerals/Oil & Gas	(+)	408,658,710	25,283					Total Appraised Value (=)	1,498,481,880
Industrial Real	(+)	241,793,410	42		Homestead Exemptions			Value	# of Items
Industrial/Utility Personal Property	(+)	227,022,060	958		Homestead H,S	(+)	0	0	0
Total Mineral Market Value (=)		877,474,180	26,283		Senior S	(+)	0	0	0
					Disabled B	(+)	0	0	0
Total Real & Personal Market	(+)	1,480,133,150	13,587		DV 100%	(+)	2,667,915	20	
Total Mineral/Industrial Market	(+)	877,474,180	26,283		Surviving Spouse of a Service Member	(+)	0	0	
Total Market Value (=)		2,357,607,330	39,870		Surviving Spouse of a First Responder	(+)	368,747	2	
					Total Reimbursable	(=)	3,036,662	22	
20% MIUP Circuit Breaker Limitation	(-)	60,706,460	7,491		Local Discount	(+)	55,645,315	1,923	
10% Homestead Cap Loss	(-)	2,298,095	203		Disabled Veteran	(+)	258,500	22	
20% Circuit Breaker Limitation	(-)	3,710,329	369		Optional 65	(+)	7,904,219	802	
Total Market After Cap (=)		2,290,892,446			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0	0	
Productivity Loss	(-)	681,393,660	2,486		Surviving Spouse Ported Amounts	(+)	0	0	
Total Market Taxable (=)		1,609,498,786			Total Exemptions	(=)	66,844,696		
								Total Exemptions* (-)	66,844,696
								FPC - F. PHILLIPS COLLEGE Net Taxable Value (=)	1,431,637,184

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,109	801	0	9	0	4	0	25	20	2	0

Total Parcels*: 34,628* Parcel count is figured by parcel per ownership

Total Owners: 11,400

Total Items: 35,452

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

Special Certified Totals

New Improvement/Personal
Market: \$8,658,565
Taxable: \$5,267,947

Industrial/Utility/Personal Property New Value

+ Taxable: \$111,536,735

Grand Total New Value

= Taxable: \$116,804,682

New AG/Timber

Market: \$0

Taxable: \$0

Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$345,606

Exempt Value of First Time Partial Exemption: \$711,257

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$142,819	1,639	Market	\$234,081,855
Taxable	\$108,410		Taxable	\$177,683,815
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$145,867	1,792	Market	\$261,394,199
Taxable	\$111,129		Taxable	\$199,143,139
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$143,297	1,837	Market	\$263,237,449
Taxable	\$109,021		Taxable	\$200,271,797
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$40,961	45	Market	\$1,843,250
Taxable	\$25,081		Taxable	\$1,128,658

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$150,398	Market Value After Cap: \$150,398	Net Taxable Value: \$0
DVET/Disabled	Market: \$214,853	Market Value After Cap: \$214,853	Net Taxable Value: \$0
DVET/Over 65	Market: \$111,704	Market Value After Cap: \$111,704	Net Taxable Value: \$0
SS FIRST RESP/Homestead	Market: \$147,809	Market Value After Cap: \$147,809	Net Taxable Value: \$0
DISABLED	Market: \$69,078	Market Value After Cap: \$57,903	Net Taxable Value: \$46,322
HOMESTEAD	Market: \$124,762	Market Value After Cap: \$124,101	Net Taxable Value: \$99,682
OVER 65	Market: \$126,044	Market Value After Cap: \$125,905	Net Taxable Value: \$90,724
WIDOW	Market: \$109,992	Market Value After Cap: \$109,992	Net Taxable Value: \$77,994
ALL Homesteads	Market: \$125,309	Market Value After Cap: \$125,200	Net Taxable Value: \$94,778

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	2,545	544.9317	15,257,107			295,278,333	0		310,535,440	308,613,927	256,609,800
A1	98	47.3031	619,281			12,900,956	0		13,520,237	13,352,675	10,937,102
A2	267	81.6709	1,075,866			5,670,255	352,504		7,098,625	6,750,642	5,888,195
A*	2,910	673.9057	16,952,254			313,849,544	352,504		331,154,302	328,717,244	273,435,097
B	62	37.2351	411,432			10,578,828	0		10,990,260	10,962,395	10,903,590
B*	62	37.2351	411,432			10,578,828	0		10,990,260	10,962,395	10,903,590
C	90	34.4048	575,463			33,320	0		608,783	608,783	608,783
C1	250	200.0816	2,403,750			5,965	0		2,409,715	2,409,715	2,409,715
C*	340	234.4864	2,979,213			39,285	0		3,018,498	3,018,498	3,018,498
D1	2,486	576,331.3407	0	122,079,481	803,473,141	0	0		803,473,141	122,079,481	122,067,481
D2	494	0.0000	0			23,311,252	0		23,311,252	22,706,669	22,706,669
D*	2,980	576,331.3407	0	122,079,481	803,473,141	23,311,252	0		826,784,393	144,786,150	144,774,150
E	712	3,445.0543	5,320,022			56,258,270	410,746		61,989,038	61,467,200	50,643,769
E*	712	3,445.0543	5,320,022			56,258,270	410,746		61,989,038	61,467,200	50,643,769
F1	934	1,521.8257	17,539,860			100,610,337	0		118,150,197	116,374,016	116,180,397
F1S	1	1.7220	1,500			25,145	0		26,645	26,645	26,645
F1	935	1,523.5477	17,541,360			100,635,482	0		118,176,842	116,400,661	116,207,042
F2	95	260.1660	670,670			7,414,659	0	241,793,410	249,878,739	241,173,609	241,173,609
F2	95	260.1660	670,670			7,414,659	0	241,793,410	249,878,739	241,173,609	241,173,609
F*	1,030	1,783.7137	18,212,030			108,050,141	0	241,793,410	368,055,581	357,574,270	357,380,651
G1	25,220	0.3400	437			0	0	399,339,420	399,339,857	348,178,177	347,869,560
G1C	14	0.0000	0			0	0	2,008,990	2,008,990	1,169,330	1,169,330
G*	25,234	0.3400	437			0	0	401,348,410	401,348,847	349,347,507	349,038,890
J2	3	0.0000	0			0	0	140,280	140,280	140,280	15,280
J3	15	0.0000	0			0	0	41,125,310	41,125,310	41,125,310	40,750,310
J4	20	0.0000	0			0	0	8,917,750	8,917,750	8,917,750	8,333,390
J6	139	0.0000	0			0	0	79,196,750	79,196,750	79,196,750	77,383,860
J7	49	0.0000	0			0	0	915,430	915,430	915,430	790,430
J8	69	0.0000	0			0	0	12,015,640	12,015,640	12,015,640	11,260,920
J8A	1	0.0000	0			0	0	6,240	6,240	6,240	6,240
J*	296	0.0000	0			0	0	142,317,400	142,317,400	142,317,400	138,540,430
L1	552	0.0000	0			0	42,103,742	239,760	42,343,502	42,343,502	21,722,481
L1	552	0.0000	0			0	42,103,742	239,760	42,343,502	42,343,502	21,722,481
L2	131	0.0000	0			0	0	14,972,810	14,972,810	14,972,810	11,590,740
L2A	61	0.0000	0			0	0	11,640,330	11,640,330	11,640,330	10,401,480
L2B	5	0.0000	0			0	0	32,820	32,820	32,820	0
L2C	29	0.0000	0			0	0	3,947,660	3,947,660	3,947,660	2,159,200
L2D	48	0.0000	0			0	0	1,851,200	1,851,200	1,851,200	1,472,340
L2F	8	0.0000	0			0	0	1,988,350	1,988,350	1,988,350	1,505,660
L2G	173	0.0000	0			0	0	29,769,470	29,769,470	29,769,470	27,997,240
L2H	21	0.0000	0			0	0	3,669,680	3,669,680	3,669,680	3,330,140
L2J	28	0.0000	0			0	0	409,340	409,340	409,340	237,800
L2K	23	0.0000	0			0	0	2,431,610	2,431,610	2,431,610	2,083,550
L2L	1	0.0000	0			0	0	37,220	37,220	37,220	0

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2M	69	0.0000	0			0	0	11,904,300	11,904,300	11,904,300	10,620,923
L2O	36	0.0000	0			0	0	304,130	304,130	304,130	268,080
L2P	13	0.0000	0			0	0	607,580	607,580	607,580	174,550
L2Q	8	0.0000	0			0	0	898,400	898,400	898,400	274,210
L2	654	0.0000	0			0	0	84,464,900	84,464,900	84,464,900	72,115,913
L*	1,206	0.0000	0			0	42,103,742	84,704,660	126,808,402	126,808,402	93,838,394
M1	395	0.0000	0			17,131	9,126,777		9,143,908	8,503,019	8,028,325
M2B	35	0.0000	0			63,729	554,605		618,334	618,334	618,334
M*	430	0.0000	0			80,860	9,681,382		9,762,242	9,121,353	8,646,659
S	7	0.0000	0			0	1,417,056		1,417,056	1,417,056	1,417,056
S*	7	0.0000	0			0	1,417,056		1,417,056	1,417,056	1,417,056
XG	5	6.6360	54,564			140,102	0		194,666	194,666	0
XL1	1	0.0000	0			0	152,865		152,865	152,865	0
XU	6	0.0000	0			0	0	7,003,310	7,003,310	7,003,310	0
XV	225	2,705.4222	6,916,023			58,349,122	4,140	306,990	65,576,275	65,576,275	0
XVC	1	0.3210	6,600			0	0		6,600	6,600	0
XVE	1	0.0000	0			0	457,600		457,600	457,600	0
XVI	3	0.0000	0			0	557,620		557,620	557,620	0
XVR	3	0.6320	12,375			0	0		12,375	12,375	0
X*	245	2,713.0112	6,989,562			58,489,224	1,172,225	7,310,300	73,961,311	73,961,311	0
TOTAL:	35,452	585,219.0871	50,864,950	122,079,481	803,473,141	570,657,404	55,137,655	877,474,180	2,357,607,330	1,609,498,786	1,431,637,184

Julia Mendez

From: Julia Mendez
Sent: Monday, July 20, 2026 3:17 PM
To: 'Cassi Laxton'; 'Charles Kelly'
Cc: 'mjones@ochiltread.org'
Subject: 2026 Certified Totals - Frank Phillips College
Attachments: 2026 FPC Certified Letter with recap.pdf

Importance: High

Tracking:	Recipient	Delivery
	'Cassi Laxton'	
	'Charles Kelly'	
	'mjones@ochiltread.org'	Delivered: 7/20/2026 3:17 PM

Good afternoon,

Please see attached totals.

Thank you,

Julia Mendez
Chief Appraiser, RPA, RTA
825 S. Main St., Suite 100
Perryton, TX 79070
o.806.435-9623
c.806.881.8038

Jurisdiction Totals

Month/Year Totals June/2026
 Start Month/Year October/2025
 For..... FPC - F. PHILLIPS COLLEGE

CURRENT - MONTH TO DATE

Beginning Tax Balance	\$16,050.94	
Plus Supplements.....	0.00	
Less Adjustments.....	-115.78	-115.78
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$15,935.16	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	2,251.20	
Plus Taxes Refunds/Returns.....	-112.07	2,139.13
Total P and I Refunded/Returned.....	-4.96	
Total P and I Collected.....	306.00	301.04
Total Attorney Fee Refund/Returned.....	-7.61	
Total Attorney Fee Collected.....	77.40	69.79
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$13,796.03	

CURRENT - YEAR TO DATE

Beginning Tax Balance	\$632,562.96	
Plus Supplements.....	3,946.06	
Less Adjustments.....	-6,972.61	-3,026.55
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$629,536.41	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	617,307.76	
Plus Taxes Refunds/Returns.....	-1,567.38	615,740.38
Total P and I Refunded/Returned.....	-8.64	
Total P and I Collected.....	2,512.30	2,503.66
Total Attorney Fee Refund/Returned.....	-7.61	
Total Attorney Fee Collected.....	501.62	494.01
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$13,796.03	

6.044 x 100 = 1,430,764,568

97.81 % Collected

2.18 % Due

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	\$19,276.08	
Plus Supplements.....	0.00	
Less Adjustments.....	-140.43	-140.43
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$19,135.65	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	104.76	
Plus Taxes Refunds/Returns.....	-107.74	-2.98
Total P and I Refunded/Returned.....	-5.43	
Total P and I Collected.....	105.83	100.40
Total Attorney Fee Refund/Returned.....	-8.33	
Total Attorney Fee Collected.....	35.09	26.76
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$19,138.63	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	\$26,789.64	
Plus Supplements.....	651.44	
Less Adjustments.....	-1,487.03	-835.59
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$25,954.05	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	9,028.63	
Plus Taxes Refunds/Returns.....	-2,213.21	6,815.42
Total P and I Refunded/Returned.....	-29.68	
Total P and I Collected.....	2,006.54	1,976.86
Total Attorney Fee Refund/Returned.....	-15.42	
Total Attorney Fee Collected.....	1,428.40	1,412.98
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$19,138.63	

28.56 % Collected

71.44 % Due

OCHILTREE APPRAISAL DISTRICT
825 S. MAIN SUITE 100
PERRYTON, TEXAS 79070

2025 TAX RATES

OCHILTREE COUNTY MAINTENANCE & OPERATION	CO	0.627225	0.666938
OCHILTREE COUNTY INTEREST & SINKING	COIS	0.039713	
CITY OF PERRYTON MAINTENANCE & OPERATION	TP	0.545668	
PERRYTON ISD MAINTENANCE & OPERATION	SP	0.712200	1.022200
PERRYTON ISD INTEREST & SINKING	SP	0.310000	
SPEARMAN ISD MAINTENANCE & OPERATION	SS	0.770500	1.152830
SPEARMAN ISD INTEREST & SINKING	SS	0.382330	
BOOKER ISD MAINTENANCE & OPERATION	SB	0.802200	1.191700
BOOKER ISD INTEREST & SINKING	SB	0.389500	
OCHILTREE HOSPITAL DISTRICT	HSP	0.430297	
NORTH PLAINS GCD	NPG	0.031909	
FRANK PHILLIPS COLLEGE	FPC	0.044000	
CITY TOTAL (WITHIN CITY LIMITS)		2.741012	
PISD (RURAL & PISD)		2.195344	
SISD (RURAL & SISD)		2.325974	
BISD (RURAL & BISD)		2.364844	
COUNTY TOTAL		1.173144	
CITY OF BOOKER		0.610516	

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - FPC - F. PHILLIPS COLLEGE

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
8484	BROWN ALAN L & TERESA G	2024	\$-20.06	\$0.00	\$0.00	\$0.00	\$0.00	\$-20.06	07/15/2025
	Owner has tax due				Refund Reason: LATE HOMESTEAD				
8629	BRYAN BRENT L	2024	\$-24.61	\$0.00	\$0.00	\$0.00	\$0.00	\$-24.61	12/12/2025
					Refund Reason: LATE HOMESTEAD				
13521	DEEDS DESLEY L	2023	\$-15.89	\$0.00	\$0.00	\$0.00	\$0.00	\$-15.89	10/24/2025
					Refund Reason: LATE 65				
4863	HERNANDEZ PEDRO	2024	\$-4.29	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.29	11/20/2025
					Refund Reason: LATE 65				
4921	NIXON LINDA SHARON CHANDLER	2024	\$-5.09	\$0.00	\$0.00	\$0.00	\$0.00	\$-5.09	12/12/2025
					Refund Reason: LATE 65				
4956	GONZALEZ DANTE	2024	\$-4.09	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.09	12/15/2025
					Refund Reason: LATE HOMESTEAD				
5615	KERBO TOMMY G & CASSIE R	2024	\$-13.30	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.30	06/15/2026
					Refund Reason: LATE HOMESTEAD				
6007	ROSALES URIEL	2024	\$-14.57	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.57	05/22/2026
					Refund Reason: LATE HOMESTEAD				
7218	MONTOYA CLAUDIA YVETTE	2024	\$-9.96	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.96	03/12/2026
					Refund Reason: LATE HOMESTEAD				
8147	HERRERA ADRIAN & MARIA	2024	\$-13.16	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.16	02/19/2026
					Refund Reason: LATE HOMESTEAD				
7538	BECERRIL JOSE ALBERTO & OLVERA	2025	\$-9.44	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.44	06/15/2026
					Refund Reason: LATE HOMESTEAD				
6644	BERNAL ROSARIO	2025	\$-4.76	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.76	02/26/2026
					Refund Reason: LATE HOMESTEAD				
7495	LANE KRISTEN RUTH & JIMMY LANE	2025	\$-9.12	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.12	05/27/2026
					Refund Reason: LATE HOMESTEAD				
7948	ARMENDARIZ EMMANUEL & SINDIA A	2025	\$-20.11	\$0.00	\$0.00	\$0.00	\$0.00	\$-20.11	06/15/2026
					Refund Reason: LATE HOMESTEAD				
8610	PRICE CAMERON & WHITNEY &	2025	\$-17.67	\$0.00	\$0.00	\$0.00	\$0.00	\$-17.67	04/30/2026
					Refund Reason: LATE HOMESTEAD				
7913	LOERA YEIMI JOSEFINA AVITIA & JOS	2025	\$-11.53	\$0.00	\$0.00	\$0.00	\$0.00	\$-11.53	04/30/2026
					Refund Reason: LATE HOMESTEAD				
7926	LEAL PESINA JAVIER	2024	\$-9.35	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.35	05/22/2026
					Refund Reason: LATE HOMESTEAD				
8482	OTTINGER TRENT LEE & MARIA G RC	2025	\$-16.81	\$0.00	\$0.00	\$0.00	\$0.00	\$-16.81	01/23/2026
					Refund Reason: LATE HOMESTEAD				
265925	BOZEMAN NANCY	2025	\$-25.11	\$0.00	\$0.00	\$0.00	\$0.00	\$-25.11	01/23/2026
					Refund Reason: LATE HOMESTEAD				
1880	ROMERO JUAN & LUCRECIA L	2024	\$-6.61	\$0.00	\$0.00	\$0.00	\$0.00	\$-6.61	01/23/2026
					Refund Reason: LATE HOMESTEAD				
8147	HERRERA ADRIAN & MARIA	2023	\$-12.81	\$0.00	\$0.00	\$0.00	\$0.00	\$-12.81	02/19/2026
					Refund Reason: LATE HOMESTEAD				
7879	BENCOMO JESUS M & MARIA	2024	\$-12.05	\$0.00	\$0.00	\$0.00	\$0.00	\$-12.05	12/04/2025
					Refund Reason: LATE HOMESTEAD				
7821	KIRBY GREGORY MILES & JESSICA D	2024	\$-13.78	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.78	04/30/2026
					Refund Reason: LATE HOMESTEAD				
13521	DEEDS DESLEY L	2024	\$-16.33	\$0.00	\$-3.10	\$-3.89	\$0.00	\$-23.32	10/24/2025
					Refund Reason: LATE 65				

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - FPC - F. PHILLIPS COLLEGE

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
4863	HERNANDEZ PEDRO	2025	\$-4.40	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.40	11/20/2025
					Refund Reason: LATE 65				
4808	PEREZ JOSE & PACHECO CINTHIA TF	2025	\$-3.85	\$0.00	\$0.00	\$0.00	\$0.00	\$-3.85	01/23/2026
					Refund Reason: LATE HOMESTEAD				
1373	SALAZ JUAN JOSE & MARIA ISABEL	2025	\$-3.52	\$0.00	\$-0.14	\$0.00	\$0.00	\$-3.66	02/19/2026
					Refund Reason: LATE HOMESTEAD				
7520	NAVA SHAWNI RENEE	2025	\$-4.24	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.24	01/23/2026
					Refund Reason: LATE HOMESTEAD				
5615	KERBO TOMMY G & CASSIE R	2025	\$-19.37	\$0.00	\$0.00	\$0.00	\$0.00	\$-19.37	06/15/2026
					Refund Reason: LATE HOMESTEAD				
6007	ROSALES URIEL	2025	\$-14.93	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.93	05/22/2026
					Refund Reason: LATE HOMESTEAD				
7218	MONTOYA CLAUDIA YVETTE	2025	\$-10.21	\$0.00	\$0.00	\$0.00	\$0.00	\$-10.21	03/12/2026
					Refund Reason: LATE HOMESTEAD				
7854	VILLARREAL CHRISTOPHER &	2025	\$-6.80	\$0.00	\$0.00	\$0.00	\$0.00	\$-6.80	03/31/2026
					Refund Reason: LATE HOMESTEAD				
8362	MERCADO REYDESEL & ALMA D	2025	\$-90.67	\$0.00	\$0.00	\$0.00	\$0.00	\$-90.67	04/30/2026
					Refund Reason: LATE HOMESTEAD				
8147	HERRERA ADRIAN & MARIA	2025	\$-13.48	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.48	02/19/2026
					Refund Reason: LATE HOMESTEAD				
8629	BRYAN BRENT L	2025	\$-25.22	\$0.00	\$0.00	\$0.00	\$0.00	\$-25.22	12/12/2025
					Refund Reason: LATE HOMESTEAD				
8388	PAZ LORENZO	2025	\$-13.30	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.30	03/31/2026
					Refund Reason: LATE HOMESTEAD				
30606	VEGA MARIA CARMEN & RAFAEL RAM	2025	\$-11.88	\$0.00	\$0.00	\$0.00	\$0.00	\$-11.88	12/05/2025
					Refund Reason: LATE HOMESTEAD				
265401	D & M HERNANDEZ TRUCKING LLC	2024	\$-8.87	\$0.00	\$-1.16	\$-2.01	\$0.00	\$-12.04	09/27/2025
					Refund Reason: CORRECTION				
266246	MARTINEZ DAVID LEE	2024	\$-6.29	\$0.00	\$0.00	\$0.00	\$0.00	\$-6.29	04/30/2026
					Refund Reason: LATE HOMESTEAD				
1949	ROJO HUGO RIOS	2025	\$-8.26	\$0.00	\$0.00	\$0.00	\$0.00	\$-8.26	12/18/2025
					Refund Reason: LATE HOMESTEAD				
8013	MANDUJANO MARIA CHRISTINA	2024	\$-10.71	\$0.00	\$0.00	\$0.00	\$0.00	\$-10.71	03/12/2026
					Refund Reason: LATE HOMESTEAD				
7920	VILLELA FERNANDO VARELA	2024	\$-12.93	\$0.00	\$0.00	\$0.00	\$0.00	\$-12.93	01/26/2026
					Refund Reason: LATE HOMESTEAD				
1721	LOERA GORGE A & STORMI R	2024	\$-15.32	\$0.00	\$0.00	\$0.00	\$0.00	\$-15.32	10/22/2025
					Refund Reason: LATE HOMESTEAD				
19037	MC GARRAUGH JOSH	2025	\$-20.99	\$0.00	\$0.00	\$0.00	\$0.00	\$-20.99	04/07/2026
					Refund Reason: CORRECTION				
8641	ORTIZ JOSE MOISES ROSALES	2025	\$-17.25	\$0.00	\$0.00	\$0.00	\$0.00	\$-17.25	02/26/2026
					Refund Reason: LATE HOMESTEAD				
6992	VITAL ROLANDO V	2024	\$-1.16	\$0.00	\$0.00	\$0.00	\$0.00	\$-1.16	05/22/2026
					Refund Reason: LATE HOMESTEAD				
5542	CANO ELVIA	2024	\$-0.99	\$0.00	\$0.00	\$0.00	\$0.00	\$-0.99	03/31/2026
					Refund Reason: LATE HOMESTEAD				
6604	HELKER JUDY K	2024	\$-4.30	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.30	04/30/2026
					Refund Reason: LATE 65				

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - FPC - F. PHILLIPS COLLEGE

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
6250	GUZMAN JESSICA ANN	2024	\$-9.34	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.34	12/09/2025
					Refund Reason: LATE HOMESTEAD				
7687	VILLA JOSE M & BRENDA I	2024	\$-8.13	\$0.00	\$0.00	\$0.00	\$0.00	\$-8.13	05/22/2026
					Refund Reason: LATE HOMESTEAD				
1610941	AMERICAN TOWER CORPORATION	2024	\$-12.74	\$0.00	\$-1.91	\$-2.93	\$0.00	\$-17.58	06/15/2026
					Refund Reason: CORRECTION				
1559	LITTAU RYAN	2025	\$-17.68	\$0.00	\$-1.59	\$0.00	\$0.00	\$-19.27	04/30/2026
					Refund Reason: LATE HOMESTEAD				
7767	OLIVAS MARIO & MA ELIZABETH EST,	2025	\$-7.64	\$0.00	\$0.00	\$0.00	\$0.00	\$-7.64	04/30/2026
					Refund Reason: LATE HOMESTEAD				
7645	HERNANDEZ CLARABEL & ARMANDC	2025	\$-15.26	\$0.00	\$0.00	\$0.00	\$0.00	\$-15.26	06/18/2026
					Refund Reason: LATE HOMESTEAD				
8368	COTTRELL JAKE W & RACHEL M	2025	\$-11.63	\$0.00	\$0.00	\$0.00	\$0.00	\$-11.63	12/22/2025
					Refund Reason: LATE HOMESTEAD				
6867	DOMINGUEZ DIEGO	2025	\$-3.21	\$0.00	\$0.00	\$0.00	\$0.00	\$-3.21	03/09/2026
					Refund Reason: LATE HOMESTEAD				
6025	PEREGRINO ERIK	2025	\$-14.80	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.80	06/15/2026
					Refund Reason: LATE HOMESTEAD				
6051	AYALA JAVIER VALENZUELA & IRIS AY	2025	\$-14.16	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.16	01/26/2026
					Refund Reason: LATE HOMESTEAD				
4750	TURNER MICHAEL & ELIZABETH	2025	\$-10.63	\$0.00	\$0.00	\$0.00	\$0.00	\$-10.63	02/26/2026
					Refund Reason: LATE HOMESTEAD				
33331	DAVIS RANDY	2025	\$-0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$-0.15	04/24/2026
					Refund Reason: DEED				
266246	MARTINEZ DAVID LEE	2025	\$-10.52	\$0.00	\$0.00	\$0.00	\$0.00	\$-10.52	04/30/2026
					Refund Reason: LATE HOMESTEAD				
8147	HERRERA ADRIAN & MARIA	2022	\$-11.46	\$0.00	\$0.00	\$0.00	\$0.00	\$-11.46	02/19/2026
					Refund Reason: LATE HOMESTEAD				
1949	ROJO HUGO RIOS	2024	\$-6.95	\$0.00	\$0.00	\$0.00	\$0.00	\$-6.95	12/18/2025
					Refund Reason: LATE HOMESTEAD				
7948	ARMENDARIZ EMMANUEL & SINDIA A	2024	\$-19.62	\$0.00	\$0.00	\$0.00	\$0.00	\$-19.62	06/15/2026
					Refund Reason: LATE HOMESTEAD				
7495	LANE KRISTEN RUTH & JIMMY LANE	2024	\$-8.90	\$0.00	\$0.00	\$0.00	\$0.00	\$-8.90	05/27/2026
					Refund Reason: LATE HOMESTEAD				
8610	PRICE CAMERON & WHITNEY &	2024	\$-17.25	\$0.00	\$0.00	\$0.00	\$0.00	\$-17.25	04/30/2026
					Refund Reason: LATE HOMESTEAD				
8439	MACIAS JOSE L & MARTHA ALICIA PC	2024	\$-13.60	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.60	03/31/2026
					Refund Reason: LATE HOMESTEAD				
8465	GOOD GRETCHEN RENE	2024	\$-18.72	\$0.00	\$0.00	\$0.00	\$0.00	\$-18.72	12/12/2025
					Refund Reason: LATE HOMESTEAD				
6866	RODRIGUEZ GUADALUPE A & TRINIT	2025	\$-9.86	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.86	04/30/2026
					Refund Reason: LATE HOMESTEAD				
1611477	AMERICAN TOWER CORPORATION	2024	\$-11.76	\$0.00	\$-1.76	\$-2.70	\$0.00	\$-16.22	06/15/2026
					Refund Reason: CORRECTION				
7821	KIRBY GREGORY MILES & JESSICA D	2025	\$-14.12	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.12	04/30/2026
					Refund Reason: LATE HOMESTEAD				
7920	VILLELA FERNANDO VARELA	2025	\$-13.12	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.12	01/26/2026
					Refund Reason: LATE HOMESTEAD				

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - FPC - F. PHILLIPS COLLEGE

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
4952	GRANILLO LOPEZ RIGOBERTO	2024	\$-4.76	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.76	02/26/2026
					Refund Reason: LATE HOMESTEAD				
2144	HOLLAND ROBERT III	2024	\$-6.72	\$0.00	\$-1.34	\$-1.61	\$0.00	\$-9.67	10/30/2025
	Owner has tax due				Refund Reason: LATE HOMESTEAD				
1373	SALAZ JUAN JOSE & MARIA ISABEL	2024	\$-2.95	\$0.00	\$-0.28	\$0.00	\$0.00	\$-3.23	02/19/2026
					Refund Reason: LATE HOMESTEAD				
8018	ALBA CARLOS	2023	\$-8.07	\$0.00	\$-1.61	\$-1.94	\$0.00	\$-11.62	08/05/2025
					Refund Reason: LATE HOMESTEAD				
6051	AYALA JAVIER VALENZUELA & IRIS AY	2024	\$-13.82	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.82	01/26/2026
					Refund Reason: LATE HOMESTEAD				
4808	PEREZ JOSE & PACHECO CINTHIA TF	2024	\$-3.39	\$0.00	\$0.00	\$0.00	\$0.00	\$-3.39	01/23/2026
					Refund Reason: LATE HOMESTEAD				
6739	CORTEZ GREGORIO	2024	\$-2.15	\$0.00	\$0.00	\$0.00	\$0.00	\$-2.15	09/19/2025
					Refund Reason: LATE HOMESTEAD				
6867	DOMINGUEZ DIEGO	2024	\$-3.13	\$0.00	\$0.00	\$0.00	\$0.00	\$-3.13	03/09/2026
					Refund Reason: LATE HOMESTEAD				
7645	HERNANDEZ CLARABEL & ARMANDC	2024	\$-14.90	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.90	06/18/2026
					Refund Reason: LATE HOMESTEAD				
6861	CABRERA RAMONA NUNEZ	2024	\$-3.17	\$0.00	\$0.00	\$0.00	\$0.00	\$-3.17	12/01/2025
	Owner has tax due				Refund Reason: LATE HOMESTEAD				
8339	MC CARTNEY CHAD M & TARA LEIGH	2024	\$-7.50	\$0.00	\$0.00	\$0.00	\$0.00	\$-7.50	10/22/2025
					Refund Reason: LATE HOMESTEAD				
1755	GALLARDO JASMIN YADIRA & KEVIN	2025	\$-1.34	\$0.00	\$0.00	\$0.00	\$0.00	\$-1.34	01/23/2026
					Refund Reason: LATE HOMESTEAD				
19037	MC GARRAUGH JOSH	2024	\$-20.46	\$0.00	\$0.00	\$0.00	\$0.00	\$-20.46	04/07/2026
					Refund Reason: CORRECTION				
4952	GRANILLO LOPEZ RIGOBERTO	2025	\$-5.80	\$0.00	\$-0.41	\$0.00	\$0.00	\$-6.21	02/26/2026
					Refund Reason: LATE HOMESTEAD				
1880	ROMERO JUAN & LUCRECIA L	2025	\$-10.11	\$0.00	\$0.00	\$0.00	\$0.00	\$-10.11	01/23/2026
					Refund Reason: LATE HOMESTEAD				
2025	MATIAS ANNA	2025	\$-1.25	\$0.00	\$0.00	\$0.00	\$0.00	\$-1.25	01/26/2026
					Refund Reason: LATE HOMESTEAD				
6096	MENDOZA NORBERTO HERNANDEZ	2025	\$-20.76	\$0.00	\$0.00	\$0.00	\$0.00	\$-20.76	01/23/2026
					Refund Reason: LATE HOMESTEAD				
6604	HELKER JUDY K	2025	\$-4.40	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.40	04/30/2026
					Refund Reason: LATE 65				
33331	DAVIS RANDY	2025	\$-0.15	\$0.00	\$0.00	\$0.00	\$0.00	\$-0.15	04/24/2026
					Refund Reason: DEED				
8445	ACEVEDO JUAN ANTONIO	2025	\$-11.92	\$0.00	\$0.00	\$0.00	\$0.00	\$-11.92	04/30/2026
					Refund Reason: LATE HOMESTEAD				
8422	NAVARRETE PATRICIO & LORENA	2025	\$-14.36	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.36	01/26/2026
					Refund Reason: LATE HOMESTEAD				
266193	HERMOSILLO LUIS	2025	\$-1.03	\$0.00	\$0.00	\$0.00	\$0.00	\$-1.03	05/22/2026
					Refund Reason: LATE HOMESTEAD				
6025	PEREGRINO ERIK	2024	\$-14.45	\$0.00	\$0.00	\$0.00	\$0.00	\$-14.45	06/15/2026
					Refund Reason: LATE HOMESTEAD				
8203	SLOVER MICHAEL S & JESSICA C	2024	\$-18.69	\$0.00	\$0.00	\$0.00	\$0.00	\$-18.69	12/04/2025
					Refund Reason: LATE HOMESTEAD				

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - FPC - F. PHILLIPS COLLEGE

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
8174	VAN HOESEN KEVIN G	2024	\$-16.17	\$0.00	\$-2.42	\$0.00	\$0.00	\$-18.59	10/22/2025
					Refund Reason: LATE 65				
7538	BECERRIL JOSE ALBERTO & OLVERA	2024	\$-9.21	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.21	06/15/2026
					Refund Reason: LATE HOMESTEAD				
6267	SOSA ZULEMA	2025	\$-6.66	\$0.00	\$0.00	\$0.00	\$0.00	\$-6.66	02/19/2026
					Refund Reason: LATE HOMESTEAD				
6052	MARQUEZ JOSE JUAN	2025	\$-13.83	\$0.00	\$-0.97	\$0.00	\$0.00	\$-14.80	02/26/2026
					Refund Reason: LATE HOMESTEAD				
5663	PENA JAIME ESQUIVEL & GABRIELA	2025	\$-1.73	\$0.00	\$0.00	\$0.00	\$0.00	\$-1.73	01/23/2026
					Refund Reason: LATE HOMESTEAD				
5448	MEDINA MARINA AND FERNANDO ME	2025	\$-5.41	\$0.00	\$0.00	\$0.00	\$0.00	\$-5.41	04/30/2026
					Refund Reason: LATE HOMESTEAD				
1610466	AMERICAN TOWER CORPORATION	2024	\$-11.76	\$0.00	\$-1.76	\$-2.70	\$0.00	\$-16.22	06/15/2026
					Refund Reason: CORRECTION				
266218	LANDEROS DE HERNANDEZ JOSEFIN	2024	\$-4.40	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.40	11/06/2025
					Refund Reason: LATE 65				
7687	VILLA JOSE M & BRENDA I	2025	\$-8.34	\$0.00	\$0.00	\$0.00	\$0.00	\$-8.34	05/22/2026
					Refund Reason: LATE HOMESTEAD				
8439	MACIAS JOSE L & MARTHA ALICIA PC	2025	\$-13.94	\$0.00	\$0.00	\$0.00	\$0.00	\$-13.94	03/31/2026
					Refund Reason: LATE HOMESTEAD				
8831	MCSPADDEN DANIEL JOSEPH	2025	\$-5.71	\$0.00	\$0.00	\$0.00	\$0.00	\$-5.71	12/18/2025
					Refund Reason: LATE 65				
13521	DEEDS DESLEY L	2022	\$-16.18	\$0.00	\$0.00	\$0.00	\$0.00	\$-16.18	10/22/2025
					Refund Reason: LATE 65				
6644	BERNAL ROSARIO	2024	\$-4.60	\$0.00	\$0.00	\$0.00	\$0.00	\$-4.60	02/26/2026
					Refund Reason: LATE HOMESTEAD				
7910	CASTILLO LEONEL OMAR	2024	\$-7.99	\$0.00	\$0.00	\$0.00	\$0.00	\$-7.99	10/24/2025
					Refund Reason: LATE HOMESTEAD				
8482	OTTINGER TRENT LEE & MARIA G RC	2024	\$-16.41	\$0.00	\$0.00	\$0.00	\$0.00	\$-16.41	01/23/2026
					Refund Reason: LATE HOMESTEAD				
265510	SCHICKEDANZ JASON	2024	\$-198.82	\$0.00	\$-13.92	\$0.00	\$0.00	\$-212.74	01/14/2026
					Refund Reason: VALUE ADJ				
6992	VITAL ROLANDO V	2025	\$-1.18	\$0.00	\$0.00	\$0.00	\$0.00	\$-1.18	05/22/2026
					Refund Reason: LATE HOMESTEAD				
8440	RIOS GABRIEL ALEJANDRO BELTRAN	2025	\$-16.72	\$0.00	\$0.00	\$0.00	\$0.00	\$-16.72	05/27/2026
					Refund Reason: LATE HOMESTEAD				
8013	MANDUJANO MARIA CHRISTINA	2025	\$-10.97	\$0.00	\$0.00	\$0.00	\$0.00	\$-10.97	03/12/2026
					Refund Reason: LATE HOMESTEAD				
7926	LEAL PESINA JAVIER	2025	\$-9.58	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.58	05/22/2026
					Refund Reason: LATE HOMESTEAD				
F. PHILLIPS COLLEGE Totals			\$-1,495.58	\$0.00	\$-32.37	\$-17.78	\$0.00	\$-1,545.73	

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - FPCP - F. PHILLIPS COLLEGE Fee

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
265401	D & M HERNANDEZ TRUCKING LLC	2024	\$-0.13	\$0.00	\$-0.02	\$-0.03	\$0.00	\$-0.18	09/27/2025
Refund Reason: CORRECTION									
F. PHILLIPS COLLEGE Fee Totals			\$-0.13	\$0.00	\$-0.02	\$-0.03	\$0.00	\$-0.18	

Total 2024 + prior:
\$851.91