2026 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Dallas County Utilty and Reclamation District
Water District Name

972-556-0625
Phone *(area code and number)*

850 East Las Colinas Blvd. Irving, TX 75039
Water District's Address, City, State, ZIP Code

www.dcurd.org
Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Voter Approval Tax Rate

The voter-approval tax rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.035 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value 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.

If any part of the developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* to calculate its voter-approval tax rate.

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.

Insert hyperlink:

Line	Worksheet	Amount/Rate
1.	**Prior year average appraised value of residence homestead.** [2]	$ 686,175
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [3]	$ 0
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	$ 686,175
4.	**Prior year adopted M&O tax rate.**	$ 0.15 /$100
5.	**Prior year M&O tax on average residence homestead.** Multiply Line 3 by Line 4, divide by $100.	$ 1,029.26
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.035. [4]	$ 1,065.29
7.	**Current year average appraised value of residence homestead.**	$ 686,121
8.	**Current year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [5]	$ 0
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 686,121
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [6]	$ 0.155262 /$100
11.	**Current year debt tax rate.**	$ 0.530395 /$100

1 Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
2 Tex. Water Code § 49.236(a)(2)(C)
3 Tex. Water Code § 49.236(a)(2)(D)
4 Tex. Water Code § 49.23602(a)(2)(A)
5 Tex. Water Code § 49.236(a)(2)(E)
6 Tex. Water Code § 49.236(a)(2)(F)

SECTION 1: Voter Approval Tax Rate (continued)

Line	Worksheet	Amount/Rate
12.	**Current year contract tax rate.**	$ 0 /$100
13.	**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	$ 0.797838 /$100
	B. Unused increment rate	$ 0.08294 /$100
	C. Subtract B from A	$ 0.714898 /$100
	D. Adopted Tax Rate	$ 0.7 /$100
	E. Subtract D from C	$ 0.0148980 /$100
	F. 2025 Total Taxable Value	$ 781441
	G. Multiply E by F and divide the results by $100	$ 116.419080
14.	**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	$ 0.830016 /$100
	B. Unused increment rate	$ 0.129959 /$100
	C. Subtract B from A	$ 0.700057 /$100
	D. Adopted Tax Rate	$ 0.7 /$100
	E. Subtract D from C	$ 0.0000570 /$100
	F. 2024 Total Taxable Value	$ 771079
	G. Multiply E by F and divide the results by $100	$ 0.44
15.	**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	$ 0.8056718 /$100
	B. Unused increment rate	$ 0.0181675 /$100
	C. Subtract B from A	$ 0.7875043 /$100
	D. Adopted Tax Rate	$ 0.7551 /$100
	E. Subtract D from C	$ 0.0324043 /$100
	F. 2023 Total Taxable Value	$ 692907
	G. Multiply E by F and divide the results by $100	$ 224.53
16.	**Total Foregone Revenue Amount.** Add Lines 13G, 14G and 15G.	$ 341.39
17.	**2026 Unused Increment Rate.** Divide Line 16 by the current total value as defined in Tax Code Section 26.012(6). Multiply the result by 100 [7]	$ 0.049756 /$100
18.	**Total 2026 voter-approval tax rate.** Add Lines 10, 11, 12 and 17.	$ 0.735414 /$100

SECTION 2: Mandatory Tax Election Rate

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would impose 1.035 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district plus the unused increment rate. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. [8]

Line	Worksheet	Amount/Rate
19.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 686175
20.	**Prior year adopted total tax rate.**	$ 0.7 /$100
21.	**Prior year total tax on average residence homestead.** Multiply Line 19 by Line 20 divide by $100.	$ 4803.23

[7] Tex. Tax Code § 26.013
[8] Tex. Water Code § 49.23602(a)(2)

SECTION 2: Mandatory Tax Election Rate (continued)

Line	Worksheet	Amount/Rate
22.	**Current year mandatory election amount of taxes per average residence homestead.** Multiply Line 21 by 1.035.	$ 4971.34
23.	**Current year mandatory election tax rate, before unused increment.** Divide Line 22 by Line 9 and multiply by $100.	$ 0.7245570 /$100
24.	**Current year mandatory tax election rate.** Add Line 17 and Line 23.	$ 0.774313 /$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code.

print here Heidi Bordges RTA/RTC

Printed Name of Water District Representative

sign here Heidi Bordges

Water District Representative

8/6/26

Date

Non-ISD Line No.	ISD Line No.	Activity	Source Note	Amount
		DALLAS COUNTY URD CERTIFICATION		
		PREVIOUS TAX YEAR - 2025		
		Total taxable value for previous year:		
		Total taxable value from latest supplemental	1	5,261,483,381
		One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	-123,850
		Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		2,247,880,595
1	1	TOTAL TAXABLE VALUE- ADJUSTED	C	3,013,726,636
		PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	2a	Total taxable value of homesteads with tax ceilings	1	0
-	2b	Total taxable value of applicable Chapter 313 limitations (Use these numbers on the advise of your attorney.)	10	0
		Taxable value lost because court appeals of ARB decisions:		
5a	5a	ORIGINAL ARB VALUES Details	3	1,277,389,680
5b	5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	1,179,297,630

		Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	6a	ARB CERTIFIED VALUE Details	3a	2,247,880,595
6b	6b	DISPUTED VALUE Details	3a	449,576,119
9	9	TAXABLE VALUE OF PROPERTY DEANNEXED Details	4	0
		Taxable value lost because property first qualified for an exemption in the current year:		
10a	10a	ABSOLUTE EXEMPTIONS Details	10	0
10b	10b	PARTIAL EXEMPTIONS Details	10	22,000
10b	10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	62,491,648
		Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	11a	PRIOR YEAR MARKET VALUE Details	10	0
11b	11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	0
		CURRENT TAX YEAR - 2026		
		Current year taxable value on certified roll:		
18a	17a	CERTIFIED VALUES ONLY	5	7,048,988,771
18c	17b	POLLUTION CONTROL EXEMPTION(Use this data based upon attorney's advice.)	10	0
		DEFAULT VALUE IS ZERO. SEE EVR.		

		TAX INCREMENT FINANCING(TIF) CAPTURED APPRAISED VALUE	8	
		Total of Zones with positive Captured Values		0
		Less New Construction in the sames zones		0
18d	-	Net Tax Increment Financing (TIF) Captured Value		0
		Taxable value of properties under protest or not included:		
19a	18a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	113,516,396
19b	18b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0
		Total taxable value of homesteads with tax ceilings:		
		Certified	6	0
		Value Under Protest	7	0
		TAX CEILINGS		
20	19a	Total taxable value of homesteads with tax ceilings	C	0
				0
23	22	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
		Taxable value of new improvements:		
		Certified	5	134,746,757
		Value Under Protest	5	3,102,990
24	23	TAXABLE VALUE OF NEW IMPROVEMENTS	C	137,849,747
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		686,175
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		661,637

		CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		686,121
		CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		682,523
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		676,830
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		647,894
		CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		675,000
		CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		671,610
	Source Note	**Activity**		
	1	Estimated Values Report for previous tax year		
	2	25.25(d) Loss Report for current year		
	3	DCAD Lawsuit Information - All Non-Active previous tax year		
	3a	DCAD Lawsuit Information - All Active previous tax year		
	4	Summarization of property annexed / deannexed		
	5	Letter - Certification of Appraisal Roll current tax year		
	6	Certified Estimated Values Report for current tax year		
	7	Disputed Estimated Values Report for current tax year		
	8	Tax Increment Financing (TIF) Report current tax year		

	9	DCAD Letter of Properties Not Under Protest or Not Included on Certified Appraisal Roll		
	10	Summarization of new exemption flags on the accounts		
	11	Difference Between Current Year and Previous Year When Entity Increases Partial Exemption		
	C	Calculated value		

DALLAS COUNTY UTILITY AND RECLAMATION DISTRICT

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
SEPTEMBER 30, 2025
(UNAUDITED)

Fiscal Year	Unlimited Ad Valorem Tax Refunding Bonds Series 2016 Principal	Unlimited Ad Valorem Tax Refunding Bonds Series 2016 Interest	Total Principal	Total Interest	
2026	23,545,000	3,232,875	23,545,000	3,232,875	26,777,875
2027	25,440,000	2,008,250	25,440,000	2,008,250	27,448,250
2028	27,445,000	686,125	27,445,000	686,125	28,131,125
TOTAL	$ 76,430,000	$ 5,927,250	$ 76,430,000	$ 5,927,250	

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TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
001 - DALLAS COUNTY URD							
2025	35,806,151.39	35,917,055.68	65,377.13	(1,579,342.68)	56,516.60	34,459,606.73	96.23%
2024	32,646,685.62	34,012,404.34	39,077.92	(1,643,500.74)	9,408.31	32,417,389.83	99.29%
2023	32,733,270.49	34,442,199.46	61,608.75	(2,005,198.36)	7,047.21	32,505,657.06	99.30%