2025 Freestone County Tax Office
Collection M&O Report Summary for **01 - COUNTY**
From 07/01/2026 To 07/31/2026

M&O/I&S Breakdown

Jur - 01	Current	Delinquent	Total
Base Tax:	$93,531.58	$17,000.10	$110,531.68
Discount:	$0.00	$0.00	$0.00
Penalty:	$14,737.59	$9,180.93	$23,918.52
Overshort:	$31.30	($8.70)	$22.60
Total Taxes:	$108,300.47	$26,172.33	$134,472.80
M&O Base Tax:	$93,531.58	$17,000.10	$110,531.68
M&O Discount:	$0.00	$0.00	$0.00
M&O Penalty:	$14,737.59	$9,180.93	$23,918.52
M&O Overshort:	$31.30	$(8.70)	$22.60
M&O Total Taxes:	$108,300.47	$26,172.33	$134,472.80
I&S Base Tax:	$0.00	$0.00	$0.00
I&S Discount:	$0.00	$0.00	$0.00
I&S Penalty:	$0.00	$0.00	$0.00
I&S Overshort:	$0.00	$0.00	$0.00
I&S Total Taxes:	$0.00	$0.00	$0.00

Payout Breakdown

Total		Refunds		NSF	
		M&OTax:	$(4,263.72)	M&OTax:	$0.00
Jurisdiction Total:	$134,450.20	M&O Penalty/Int:	$(45.40)	M&O Penalty/Int:	$0.00
Less Collection Fee:	0.00	M&O Overshort:	$0.00	M&O Overshort:	$0.00
Less M&O Over/Short:	$22.60	I&S Tax:	$0.00	I&S Tax:	$0.00
Less I&S Over/Short:	$0.00	I&S Penalty/Int:	$0.00	I&S Penalty/Int:	$0.00
Due to Jurisdiction:	$134,472.80	I&S Overshort:	$0.00	I&S Overshort:	$0.00
Due to Attorney:	$22,637.65	Tax & P/I & OS	$(4,309.12)	Tax & P/I & OS	$0.00
Due to Abstract:	$0.00	Attorney:	$(14.73)	Attorney:	$0.00
Due to Court Cost:	$0.00	Abstract:	$0.00	Abstract:	$0.00
Due to NSF:	$0.00	Court Cost:	$0.00	Court Cost:	$0.00
Due to PPP:	$0.00	Other:	$0.00	Other:	$0.00
		PPP:	$0.00	PPP:	$0.00

Fees Breakdown

Attorney Fees:	$22,637.65
Court Cost:	$0.00
Abstract Fees:	$0.00
NSF Fees:	$0.00
Over/Short:	$22.60
Personal Penalty:	$0.00
Total:	$22,660.25

Personal Penalty

$ 208.63

I, Daniel M. Ralstin, Tax Assessor-Collector for Freestone County Tax Office, and also by contract or statute, do hereby affirm and certify the above amounts to be true and correct to the best of my knowledge as of the date of this report.

Daniel M. Ralstin

COMMISSIONERS COURT FREESTONE COUNTY, TEXAS

FILED FOR RECORD
At 9 ,o'clock A M

AUG 05 2026

RENEE GREGORY
Clerk County Court, Freestone County, Texas
By Renee Gregory

2025 Freestone County Tax Office
Collection M&O Report Summary for **01 - COUNTY**
From 07/01/2026 To 07/31/2026

Tax Year	Total Base Tax	Total Discount	M&O Tax	I&S Tax	Total Penalty	M&O Penalty	I&S Penalty	Total Taxes	Total Attorney	M&O Attorney	I&S Attorney	Total Other	Collection %	Grand Total
2025	**$93,531.58**	$0.00	$93,531.58	$0.00	**$14,737.59**	$14,737.59	$0.00	**$108,269.17**	$17,422.25	$17,422.25	$0.00		0.00	**$125,722.72**
***Refunds	$(3,676.52)	$0.00	$(3,676.52)	$0.00	$(23.92)	$(23.92)	$0.00	$(3,700.44)	$0.00	$0.00	$0.00	$0.00		$(3,700.44)
***Overshort			$31.30	$0.00								$31.30		$31.30
2024	**$7,620.00**	$0.00	$7,620.00	$0.00	**$2,396.93**	$2,396.93	$0.00	**$10,016.93**	$2,083.75	$2,083.75	$0.00		0.00	**$12,094.09**
***Refunds	$(587.20)	$0.00	$(587.20)	$0.00	$(21.48)	$(21.48)	$0.00	$(608.68)	$(14.73)	$(14.73)	$0.00	$0.00		$(623.41)
***Overshort			$(6.59)	$0.00								$(6.59)		$(6.59)
2023	**$3,819.39**	$0.00	$3,819.39	$0.00	**$1,600.19**	$1,600.19	$0.00	**$5,419.58**	$1,083.95	$1,083.95	$0.00		0.00	**$6,500.28**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$(3.25)	$0.00								$(3.25)		$(3.25)
2022	**$1,976.49**	$0.00	$1,976.49	$0.00	**$1,063.70**	$1,063.70	$0.00	**$3,040.19**	$607.83	$607.83	$0.00		0.00	**$3,647.92**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$(0.10)	$0.00								$(0.10)		$(0.10)
2021	**$649.91**	$0.00	$649.91	$0.00	**$430.01**	$430.01	$0.00	**$1,079.92**	$215.49	$215.49	$0.00		0.00	**$1,293.22**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$(2.19)	$0.00								$(2.19)		$(2.19)
2020	**$783.68**	$0.00	$783.68	$0.00	**$610.81**	$610.81	$0.00	**$1,394.49**	$279.03	$279.03	$0.00		0.00	**$1,677.26**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$3.74	$0.00								$3.74		$3.74
2019	**$538.89**	$0.00	$538.89	$0.00	**$484.42**	$484.42	$0.00	**$1,023.31**	$204.67	$204.67	$0.00		0.00	**$1,227.98**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2018	**$384.56**	$0.00	$384.56	$0.00	**$391.95**	$391.95	$0.00	**$776.51**	$155.33	$155.33	$0.00		0.00	**$931.85**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.01	$0.00								$0.01		$0.01
2017	**$137.26**	$0.00	$137.26	$0.00	**$156.53**	$156.53	$0.00	**$293.79**	$58.79	$58.79	$0.00		0.00	**$352.58**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2016	**$109.35**	$0.00	$109.35	$0.00	**$137.74**	$137.74	$0.00	**$247.09**	$49.39	$49.39	$0.00		0.00	**$296.16**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$(0.32)	$0.00								$(0.32)		$(0.32)
2015	**$59.94**	$0.00	$59.94	$0.00	**$83.41**	$83.41	$0.00	**$143.35**	$28.73	$28.73	$0.00		0.00	**$172.08**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2014	**$96.37**	$0.00	$96.37	$0.00	**$144.18**	$144.18	$0.00	**$240.55**	$48.15	$48.15	$0.00		0.00	**$288.70**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2013	**$48.23**	$0.00	$48.23	$0.00	**$78.24**	$78.24	$0.00	**$126.47**	$25.32	$25.32	$0.00		0.00	**$151.79**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00

2025 Freestone County Tax Office
Collection M&O Report Summary for **01 - COUNTY**
From 07/01/2026 To 07/31/2026

2012	**$132.13**	$0.00	$132.13	$0.00	**$229.25**	$229.25	$0.00	**$361.38**	$72.29	$72.29	$0.00		0.00	**$433.67**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2011	**$109.59**	$0.00	$109.59	$0.00	**$203.19**	$203.19	$0.00	**$312.78**	$46.92	$46.92	$0.00		0.00	**$359.70**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2010	**$135.01**	$0.00	$135.01	$0.00	**$266.98**	$266.98	$0.00	**$401.99**	$60.31	$60.31	$0.00		0.00	**$462.30**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2009	**$142.34**	$0.00	$142.34	$0.00	**$298.33**	$298.33	$0.00	**$440.67**	$66.12	$66.12	$0.00		0.00	**$506.79**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2008	**$94.36**	$0.00	$94.36	$0.00	**$209.02**	$209.02	$0.00	**$303.38**	$45.53	$45.53	$0.00		0.00	**$348.91**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2007	**$79.23**	$0.00	$79.23	$0.00	**$185.12**	$185.12	$0.00	**$264.35**	$39.65	$39.65	$0.00		0.00	**$304.00**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2006	**$56.66**	$0.00	$56.66	$0.00	**$139.31**	$139.31	$0.00	**$195.97**	$29.39	$29.39	$0.00		0.00	**$225.36**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2005	**$11.18**	$0.00	$11.18	$0.00	**$28.86**	$28.86	$0.00	**$40.04**	$6.02	$6.02	$0.00		0.00	**$46.06**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2004	**$8.64**	$0.00	$8.64	$0.00	**$23.33**	$23.33	$0.00	**$31.97**	$4.79	$4.79	$0.00		0.00	**$36.76**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
2003	**$6.89**	$0.00	$6.89	$0.00	**$19.43**	$19.43	$0.00	**$26.32**	$3.95	$3.95	$0.00		0.00	**$30.27**
***Refunds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00
***Overshort			$0.00	$0.00								$0.00		$0.00
Totals	**$110,531.68**	**$0.00**	**$110,531.68**	**$0.00**	**$23,918.52**	**$23,918.52**	**$0.00**	**$134,450.20**	**$22,637.65**	**$22,637.65**	**$0.00**	**$22.60**	0.0	**$157,110.45**

*** Refund & Overshort breakdown lines are shown for informational purposes. Do not use to sum all years for above totals.

PERSONAL PENALTY DISTRIBUTION REPORT

From 07/01/2026 To 07/31/2026

Freestone County Tax Office
PO Box 257
Fairfield TX 75840
903-389-2336

Total Paid (From 07/01/2026 To 07/31/2026) - $1,270.57

Total Tax: $808.19 **Total Discount: $0.00** **Total PI: $250.62** **Total Additional: $211.76**

Jurisdiction		Base Tax	Discount	Penalty & Interest	Total Tax & Penalty/Interest	Additional Penalty	Total Paid
Totals For:	**01**	$159.15	$0.00	$49.48	**$208.63**	$41.74	**$250.37**
Totals For:	**10**	$77.98	$0.00	$27.24	**$105.22**	$21.04	**$126.26**
Totals For:	**13**	$71.03	$0.00	$12.79	**$83.82**	$16.76	**$100.58**
Totals For:	**31**	$172.87	$0.00	$60.61	**$233.48**	$46.72	**$280.20**
Totals For:	**31IS**	$50.40	$0.00	$14.29	**$64.69**	$12.93	**$77.62**
Totals For:	**37**	$169.46	$0.00	$49.46	**$218.92**	$43.78	**$262.70**
Totals For:	**37IS**	$22.64	$0.00	$9.51	**$32.15**	$6.43	**$38.58**
Totals For:	**60**	$32.13	$0.00	$11.40	**$43.53**	$8.70	**$52.23**
Totals For:	**61**	$12.11	$0.00	$3.31	**$15.42**	$3.08	**$18.50**
Totals For:	**CAD**	$40.42	$0.00	$12.53	**$52.95**	$10.58	**$63.53**
	Total	$808.19	$0.00	$250.62	**$1,058.81**	$211.76	**$1,270.57**

Freestone County Tax Office
SUMMARY DEPOSIT & CORRECTIONS - All years (ALL POSTING - order by Owner Name)
From 07/01/2026 To 07/31/2026

JURISDICTION SUMMARY

Taxing Entity	Tax	P & I	Total Tax & PI	Attorney Fee	Other Payment	Collection Fee per Taxing Entity	Total Collected	Net Collected Less Attorney
COUNTY	$110,531.68	$23,918.52	$134,450.20	$22,637.65	$22.60	0.0000	$157,110.45	$134,472.80
F-CITY	$10,384.63	$2,707.47	$13,092.10	$1,943.63	$0.00	0.0000	$15,035.73	$13,092.10
S-CITY	$931.14	$223.42	$1,154.56	$196.31	$0.00	0.0000	$1,350.87	$1,154.56
T-CITY	$17,272.79	$4,144.00	$21,416.79	$3,883.43	$0.00	0.0000	$25,300.22	$21,416.79
W-CITY	$8,271.92	$1,819.63	$10,091.55	$1,744.89	$0.00	0.0000	$11,836.44	$10,091.55
BUFFALO ISD M&O	$14,487.85	$7,137.87	$21,625.72	$3,329.20	$0.00	0.0000	$24,954.92	$21,625.72
BUFFALO ISD I&S	$5,752.11	$1,749.33	$7,501.44	$1,142.72	$0.00	0.0000	$8,644.16	$7,501.44
FISD M&O	$117,994.86	$29,775.72	$147,770.58	$26,937.90	$0.00	0.0000	$174,708.48	$147,770.58
FISD I&S	$45,057.26	$9,219.38	$54,276.64	$9,236.97	$0.00	0.0000	$63,513.61	$54,276.64
OISD M&O	$9,553.20	$2,041.14	$11,594.34	$1,679.27	$0.00	0.0000	$13,273.61	$11,594.34
OISD I&S	$2,449.33	$420.06	$2,869.39	$411.80	$0.00	0.0000	$3,281.19	$2,869.39
DISD M&O	$14,176.74	$2,903.81	$17,080.55	$2,657.15	$0.00	0.0000	$19,737.70	$17,080.55
DISD I&S	$20.80	$17.01	$37.81	$7.44	$0.00	0.0000	$45.25	$37.81
TISD M&O	$27,065.78	$8,280.84	$35,346.62	$6,921.53	$0.00	0.0000	$42,268.15	$35,346.62
TISD I&S	$785.25	$775.69	$1,560.94	$260.68	$0.00	0.0000	$1,821.62	$1,560.94
WISD M&O	$15,225.90	$3,425.74	$18,651.64	$2,918.83	$0.00	0.0000	$21,570.47	$18,651.64
WISD I&S	$4,078.41	$863.54	$4,941.95	$761.98	$0.00	0.0000	$5,703.93	$4,941.95
FHOSP	$33,845.09	$6,076.64	$39,921.73	$6,030.99	$0.00	0.0000	$45,952.72	$39,921.73
THOSP	$4,079.34	$825.00	$4,904.34	$869.76	$0.00	0.0000	$5,774.10	$4,904.34
ABSTRACT FEES	$806.43	$0.00	$806.43	$0.00	$0.00	0.0000	$806.43	$806.43
BAD CHECK	$270.00	$0.00	$270.00 ✓	$0.00	$0.00	0.0000	$270.00	$270.00
CERTIFICATES	$850.00	$0.00	$850.00 ✓	$0.00	$0.00	0.0000	$850.00	$850.00
ESCROW	$3,918.57	$0.00	$3,918.57	$0.00	$0.00	0.0000	$3,918.57	$3,918.57
PERSONALPENALTY	$808.19	$250.62	$1,058.81	$211.76	$0.00	0.0000	$1,270.57	$1,058.81
Refund on Check	$0.00	$0.00	$0.00	$0.00	$160.82	0.0000	$160.82	$160.82
Grand Total:	$448,617.27	$106,575.43	$555,192.70	$93,783.89	$183.42	$0.00	$649,160.01	$555,376.12

County Fee Rpt:

$ 176.95 Interest
270.00 Bad Check
850.00 Tax Certificates

$ 1,296.95

ROAD AND BRIDGE WORKSHEET Jul-26

	Rate	Current	Penalty	Delinquent	Penalty	Pers Penalty	Over/Short	Total
General	0.2431	$68,178.49	$10,742.75	$12,391.98	$6,692.31	$152.08	$16.47	$98,174.08
R/B	0.0904	$25,353.09	$3,994.84	$4,608.12	$2,488.62	$56.55	$6.13	$36,507.35
Total	0.3335	$93,531.58	$14,737.59	$17,000.10	$9,180.93	$208.63	$22.60	$134,681.43

Precinct 1	$6,338.27	$998.71	$1,152.03	$622.16	$14.14	$1.53	$9,126.84 3
Precinct 2	$6,338.27	$998.71	$1,152.03	$622.16	$14.14	$1.53	$9,126.84
Precinct 3	$6,338.27	$998.71	$1,152.03	$622.16	$14.14	$1.53	$9,126.84
Precinct 4	$6,338.27	$998.71	$1,152.03	$622.16	$14.14	$1.53	$9,126.84

Making a

Difference *in Freestone County*

Extension Newsletter for County Commissioners Court

Overview of major programming efforts of Erin Davis, County Extension Agent for Ag/Natural Resources for the month of **July 2026**

1-8 Office management, program planning

9-District Recordbook Judging, Hillsboro

10-12 Southeast District 8 County Camp (**15 youth attended)**

13-Leave

14-Adjunct Faculty Agreements, Office Management

15-17 Program Planning

21-Summer Beef Cattle Program, Groesbeck (65 in attendance), Adult Leaders Meeting (**8 in attendance)**

22-Leadership Team planning meeting

23-Office management

24-Leave

27-Leadership Team application and guidelines, Club Manager Training (**7 in attendance)**

28-31 4-H program planning, club meeting planning, kick off event flyers

COMMISSIONERS COURT
FREESTONE COUNTY, TEXAS

FILED FOR RECORD
At 9 ,o'clock A M

AUG 05 2026

RENEE GREGORY
Clerk County Court, Freestone County, Texas
By Renee Gregory

TEXAS A&M AGRILIFE EXTENSION

TEXAS A & M AGRILIFE EXTENSION SERVICE

The Texas A&M University System

MONTHLY SCHEDULE OF TRAVEL

NAME: Erin Davis TITLE: CEA-Ag/NR

COUNTY: Freestone MONTH: July 2026

Date	Scope & Description of Official Travel	Miles Traveled	Amount Meals	Amount Lodging
7/9/26	District 8 Recordbook Judging	136		
7/10/26	SE District 8 County Camp-Lakeview Methodist Camp	29		
7/12/26	Return from SE District 8 County Camp	29		
7/21/26	Summer Beef Cattle Program-Groesbeck	68		
Grand total of mileages, meals and lodging columns		**262**		

I hereby certify this is a true and correct report of travel (mileage) and other expenses incurred by me in performance of my official duties for the month shown.

Date: 8/4/26 Signed: Erin Davis

TEAGUE FIRE DEPARTMENT

JULY 2026

28

STRUCTURE FIRES – 2

VEHICLE FIRES – 3

MOTOR VEHICLE COLLISIONS – 11

GRASS FIRES – 6

MISCELLANEOUS – 6

COMMISSIONERS COURT FREESTONE COUNTY, TEXAS

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AUG 05 2026

RENEE GREGORY
Clerk County Court, Freestone County, Texas
By Renee Gregory

Freestone County



Tax Rate Analysis

August 3, 2026

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AUG 05 2026

RENEE GREGORY
Clerk, County Court, Freestone County, Texas
By Renee Gregory

COMMISSIONERS COURT
FREESTONE COUNTY, TEXAS

U.S. Capital Wealth

Ben J. Rosenberg
USCA Municipal Advisors, LLC
300 W. 6th Street, Suite 1900
Austin, Texas 78701
888-601-USCA (8722) Telephone
512-813-1104 Direct

Freestone County

Tax Rate Analysis

Growth in Assessed Valuation

Historical Assessed Value

Fiscal Year Ending		Assessed Valuation	% Change	Tax Year Ending
2002	$	1,896,309,690		2001
2003		2,135,079,680	11.2%	2002
2004		2,279,613,166	6.3%	2003
2005		3,057,117,126	25.4%	2004
2006		3,637,466,352	16.0%	2005
2007		4,517,724,782	19.5%	2006
2008		4,463,025,150	-1.2%	2007
2009		5,190,004,130	14.0%	2008
2010		5,373,019,830	3.4%	2009
2011		4,348,160,540	-23.6%	2010
2012		3,748,372,020	-16.0%	2011
2013		3,505,878,902	-6.9%	2012
2014		2,953,295,380	-18.7%	2013
2015		2,936,476,880	-0.6%	2014
2016		2,952,784,510	0.6%	2015
2017		2,499,898,467	-18.1%	2016
2018		2,341,870,835	-6.7%	2017
2019		2,351,942,878	0.4%	2018
2020		2,247,910,986	-4.6%	2019
2021		2,400,081,491	6.3%	2020
2022		2,404,487,083	0.2%	2021
2023		2,978,425,905	19.3%	2022
2024		3,559,912,988	16.3%	2023
2025		3,580,897,660	0.6%	2024
2026		3,832,257,904	6.6%	2025
2027		4,341,213,170	11.7%	2026

10-Year Average Growth Rate: **5.0%**

5-Year Average Growth Rate: **10.89%**

Freestone County

Tax Rate Analysis

Tax Rate Information

Tax Rate Distribution

Tax Year	**2025**	**2024**	**2023**	**2022**	**2021**
M&O	$ 0.3335	$ 0.3219	$ 0.3700	$ 0.3700	$ 0.3938
Debt Service Fund	-	-	-	-	-
Total	$ 0.3335	$ 0.3219	$ 0.3700	$ 0.3700	$ 0.3938

Source: Municipal Advisory Council (MAC) of Texas website.

Freestone County

Tax Rate Analysis

Tax Rate Analysis - 20 Years

Fiscal Year Ending 31-Dec	Taxable Assessed Valuation	Assumed Growth Rate	Outstanding Debt Service	**$49,980,000 Series 2027 @ 4.500% Estimated Debt Service [a]**	Total Debt Service	I & S Tax Rate 98.00% Collections	Tax Year Ending
2026	$ 3,832,257,904		$ -	$ -	$ -	$ -	2025
2027	4,341,213,170	11.7%	-	-	-	-	2026
2028	4,471,449,565	3.0%	-	2,998,800	2,998,800	0.0684	2027
2029	4,605,593,052	3.0%	-	3,910,850	3,910,850	0.0866	2028
2030	4,743,760,844	3.0%	-	3,912,550	3,912,550	0.0842	2029
2031	4,886,073,669	3.0%	-	3,915,538	3,915,538	0.0818	2030
2032	5,032,655,879	3.0%	-	3,914,700	3,914,700	0.0794	2031
2033	5,032,655,879	0.0%	-	3,914,925	3,914,925	0.0794	2032
2034	5,032,655,879	0.0%	-	3,911,100	3,911,100	0.0793	2033
2035	5,032,655,879	0.0%	-	3,913,000	3,913,000	0.0793	2034
2036	5,032,655,879	0.0%	-	3,915,288	3,915,288	0.0794	2035
2037	5,032,655,879	0.0%	-	3,912,850	3,912,850	0.0793	2036
2038	5,032,655,879	0.0%	-	3,910,575	3,910,575	0.0793	2037
2039	5,032,655,879	0.0%	-	3,913,125	3,913,125	0.0793	2038
2040	5,032,655,879	0.0%	-	3,915,163	3,915,163	0.0794	2039
2041	5,032,655,879	0.0%	-	3,911,575	3,911,575	0.0793	2040
2042	5,032,655,879	0.0%	-	3,912,138	3,912,138	0.0793	2041
2043	5,032,655,879	0.0%	-	3,911,513	3,911,513	0.0793	2042
2044	5,032,655,879	0.0%	-	3,914,363	3,914,363	0.0794	2043
2045	5,032,655,879	0.0%	-	3,910,463	3,910,463	0.0793	2044
2046	5,032,655,879	0.0%	-	3,914,475	3,914,475	0.0794	2045
2047	5,032,655,879	0.0%	-	3,911,063	3,911,063	0.0793	2046
Total >>			$ -	$ 77,344,050	$ 77,344,050		

Maximum I&S tax rate	$	**0.0866**
Current I&S tax rate		-
Maximum increase		**0.0866**

Averages	$	3,867,203	7.952%

[a] Interest rate estimate for example purposes only.

Freestone County
Tax Rate Analysis

Tax Rate Analysis - 25 Years

Fiscal Year Ending 30-Sep	Taxable Assessed Valuation	Assumed Growth Rate	Outstanding Debt Service	$49,980,000 Series 2027 @ 4.750% Estimated Debt Service [a]	Total Debt Service	I & S Tax Rate 98.00% Collections	Tax Year Ending
2026	$ 3,832,257,904		-	-	-	-	2025
2027	4,341,213,170	11.7%	$ -	$ -	$ -	$ -	2026
2028	4,471,449,565	3.0%	-	3,165,400	3,165,400	0.0722	2027
2029	4,605,593,052	3.0%	-	3,491,856	3,491,856	0.0774	2028
2030	4,743,760,844	3.0%	-	3,491,163	3,491,163	0.0751	2029
2031	4,886,073,669	3.0%	-	3,487,856	3,487,856	0.0728	2030
2032	5,032,655,879	3.0%	-	3,491,700	3,491,700	0.0708	2031
2033	5,032,655,879	0.0%	-	3,487,575	3,487,575	0.0707	2032
2034	5,032,655,879	0.0%	-	3,490,363	3,490,363	0.0708	2033
2035	5,032,655,879	0.0%	-	3,489,825	3,489,825	0.0708	2034
2036	5,032,655,879	0.0%	-	3,490,844	3,490,844	0.0708	2035
2037	5,032,655,879	0.0%	-	3,488,300	3,488,300	0.0707	2036
2038	5,032,655,879	0.0%	-	3,491,956	3,491,956	0.0708	2037
2039	5,032,655,879	0.0%	-	3,491,575	3,491,575	0.0708	2038
2040	5,032,655,879	0.0%	-	3,487,156	3,487,156	0.0707	2039
2041	5,032,655,879	0.0%	-	3,488,463	3,488,463	0.0707	2040
2042	5,032,655,879	0.0%	-	3,490,138	3,490,138	0.0708	2041
2043	5,032,655,879	0.0%	-	3,487,063	3,487,063	0.0707	2042
2044	5,032,655,879	0.0%	-	3,489,000	3,489,000	0.0707	2043
2045	5,032,655,879	0.0%	-	3,490,594	3,490,594	0.0708	2044
2046	5,032,655,879	0.0%	-	3,491,606	3,491,606	0.0708	2045
2047	5,032,655,879	0.0%	-	3,491,800	3,491,800	0.0708	2046
2048	5,032,655,879	0.0%	-	3,490,938	3,490,938	0.0708	2047
2049	5,032,655,879	0.0%	-	3,488,781	3,488,781	0.0707	2048
2050	5,032,655,879	0.0%	-	3,489,975	3,489,975	0.0708	2049
2051	5,032,655,879	0.0%	-	3,489,163	3,489,163	0.0707	2050
2052	5,032,655,879	0.0%	-	3,490,988	3,490,988	0.0708	2051
Total >>			$ -	$ 86,924,075	$ 86,924,075		

Maximum I&S tax rate	$	0.0774
Current I&S tax rate		-
Maximum increase		0.0774

[a] Interest rate estimate for example purposes only.

Averages	$	3,476,963	7.134%

Freestone County
Tax Rate Analysis

Tax Rate Analysis - 30 Years

Fiscal Year Ending 30-Sep	Taxable Assessed Valuation	Assumed Growth Rate	Outstanding Debt Service	$49,980,000 Series 2023 @ 5.000% Estimated Debt Service [a]	Total Debt Service	I & S Tax Rate 98.00% Collections	Tax Year Ending
2026	$ 3,832,257,904		-	-	-	-	2025
2027	4,341,213,170	11.7%	$ -	$ -	$ -	$ -	2026
2028	4,471,449,565	3.0%	-	3,332,000	3,332,000	0.0760	2027
2029	4,605,593,052	3.0%	-	3,264,375	3,264,375	0.0723	2028
2030	4,743,760,844	3.0%	-	3,264,125	3,264,125	0.0702	2029
2031	4,886,073,669	3.0%	-	3,266,750	3,266,750	0.0682	2030
2032	5,032,655,879	3.0%	-	3,262,250	3,262,250	0.0661	2031
2033	5,032,655,879	0.0%	-	3,265,500	3,265,500	0.0662	2032
2034	5,032,655,879	0.0%	-	3,266,250	3,266,250	0.0662	2033
2035	5,032,655,879	0.0%	-	3,264,500	3,264,500	0.0662	2034
2036	5,032,655,879	0.0%	-	3,265,125	3,265,125	0.0662	2035
2037	5,032,655,879	0.0%	-	3,263,000	3,263,000	0.0662	2036
2038	5,032,655,879	0.0%	-	3,263,000	3,263,000	0.0662	2037
2039	5,032,655,879	0.0%	-	3,264,875	3,264,875	0.0662	2038
2040	5,032,655,879	0.0%	-	3,263,500	3,263,500	0.0662	2039
2041	5,032,655,879	0.0%	-	3,263,750	3,263,750	0.0662	2040
2042	5,032,655,879	0.0%	-	3,265,375	3,265,375	0.0662	2041
2043	5,032,655,879	0.0%	-	3,263,250	3,263,250	0.0662	2042
2044	5,032,655,879	0.0%	-	3,267,125	3,267,125	0.0662	2043
2045	5,032,655,879	0.0%	-	3,266,750	3,266,750	0.0662	2044
2046	5,032,655,879	0.0%	-	3,267,000	3,267,000	0.0662	2045
2047	5,032,655,879	0.0%	-	3,262,750	3,262,750	0.0662	2046
2048	5,032,655,879	0.0%	-	3,263,750	3,263,750	0.0662	2047
2049	5,032,655,879	0.0%	-	3,264,625	3,264,625	0.0662	2048
2050	5,032,655,879	0.0%	-	3,265,125	3,265,125	0.0662	2049
2051	5,032,655,879	0.0%	-	3,265,000	3,265,000	0.0662	2050
2052	5,032,655,879	0.0%	-	3,264,000	3,264,000	0.0662	2051
2053	5,032,655,879	0.0%	-	3,261,875	3,261,875	0.0661	2052
2054	5,032,655,879	0.0%	-	3,263,250	3,263,250	0.0662	2053
2055	5,032,655,879	0.0%	-	3,262,750	3,262,750	0.0662	2054
2056	5,032,655,879	0.0%	-	3,265,000	3,265,000	0.0662	2055
2057	5,032,655,879	0.0%	-	3,264,625	3,264,625	0.0662	2056
Total >>			$ -	$ 98,001,250	$ 98,001,250		

[a] Interest rate estimate for example purposes only.

Maximum I&S tax rate	$	0.0760
Current I&S tax rate		-
Maximum increase		0.0760

Averages	$	3,266,708.3	6.692%

	Scenario 1	Scenario 2	Scenario 3
Max Rate	$ 0.0866	$ 0.0774	$ 0.0760
Current I&S Rate	$ -	$ -	$ -
Max Increase	$ 0.0866	$ 0.0774	$ 0.0760

Freestone County

Tax Rate Analysis

Tax Rate Impact on Homeowner

	Appraised Home Value	Taxable Value	Maximum Annual Tax Impact Based on Maximum Tax Increase [a] Scenario 1	Scenario 2	Scenario 3
Election Doc	$ 100,000	$ 100,000	$ 86.65	$ 77.37	$ 76.04
	150,000	150,000	129.97	116.05	114.06
	200,000	200,000	173.30	154.73	152.08
	250,000	250,000	216.62	193.41	190.09
Median	257,050	257,050	222.73	198.87	195.46
	300,000	300,000	259.94	232.10	228.11
	450,000	450,000	389.92	348.14	342.17
	500,000	500,000	433.24	386.83	380.19

[a] Estimated I&S Tax Requirement.