Form 50-859

School Districts without Chapter 313 and JETI Agreements

Eastland ISD	
School District's Name	Phone (area code and number)
School District's Address, City, State, ZIP Code	School District's Website Address
School Districts Address City, State, Ell Code	School District's Weasite 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 tax rate and voterapproval 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Workskeet	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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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 cellings (will deduct in Line 2).	\$ 809,439,157
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	§ 63,615,730
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	ş 745,823,427
4.	Prior year total adopted tax rate.	\$ 0.786900 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values:	\$ <u>0</u>
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	\$ <u>0</u>
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ <u>0</u>
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	§ 745,823,427

Tex. Tax Code \$26.012(14)

Tex. Tax Code \$26.012(14) Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rat
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory.	\$ <u>0</u>
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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: 5 581,760	lari ne s
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:+ \$ 57,995,630	n est un signa et a
	C. Value toss. Add A and B. 4	\$ 58,577,390
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 in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. § 1,397,190	
	B. Current year productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	\$ 1,360,110
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 59,937,500
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 685,885,927
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 5,397,236
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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.	ş 31,181
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	5 5,428,417
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. § 827,509,830 B. 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:	\$ 827,509,830
18.	Total value of properties under protest or not included on certified appraisal roll. 12	
	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. 13	
0.0	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives	
	school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. 14	

Tex. Tax Code \$26.012(15)
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Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(6)
Tex. Tax Code \$26.012(6)
Tex. Tax Code \$26.012(6)
Tex. Tax Code \$26.01(6)
Tex. Tax Code \$26.01(6)
Tex. Tax Code \$26.01(6)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 36,802,140
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. 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. If completing this section, the taxing unit must include supporting documentation in Section 6. Taxing units that are not affected, enter 0.	ş 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20.19	\$ 790,707,690
22.	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 by the school district.	\$ ⁰
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 8,337,030
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 8,337,030
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 782,370,660
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.693842 /\$10

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 20

- Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 21
- 2. Enrichment Tax Rate: 22 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 23
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 14

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 35 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 25 Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 27	\$ 0.616900 /\$100

¹ Tex. Tax Code \$26.012(6)(B)

⁴ Tex Tax Code \$526.012(6)(C) and 26.012(1-b)

[&]quot; Tex Tax Code \$26.012(1-a)

^{*} Tex Tax Code \$26.04(d-3)

[&]quot; Tex Tax Code \$26.012(6)

Tex. Tax Code \$26.08(n)
Tex. Edu. Code \$48.2551(a)(3)

Tex. Tax Code \$26.08(i) and Tex. Edu. Code \$45.0032
 Tex. Edu. Code \$548.202(a-1)(2) and 48.202(f)

^{*} Tex. Edu. Code \$45.0021(a)

Tex. Edu. Code §11.184(b)

Tex. Edu. Code \$11,184(b-1)

Tex. Edu. Code 5548.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and 8. ²⁸	\$ 0.050000 /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	73100
	B. \$0.05 per \$100 of taxable value	stone between the A
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28.	\$ 0.666900 _/\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	ALLEY TO A COLUMN TO
30.	Total current year debt to be pald with property tax revenue. Debt means the interest and principal that will be paid on debts that:	And have been
	(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	Security to the second
	(4) Are not classified in the school district's budget as M&O expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. 30	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	
	D. Adjust debt: Subtract B and C from A.	\$ 995,411
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. 11	ş 37,299
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 958,112
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. 12	e consumeration of the Consumer of the Consume
	A. Enter the current year anticipated collection rate certified by the collector. 33 99.00 % B. Enter the 2024 actual collection rate 96.58 %	
	C. Enter the 2023 actual collection rate 99.24 %	
	D. Enter the 2022 actual collection rate 99.57 %	99.00 %
4.	Current year debt adjusted for collections. Divide Line 32 by Line 33.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	ş 967,789
5.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 790,707,690
16.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.122395 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36.	\$ 0.789295 /\$100
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ¹⁴	

^{**} Tex. Tax Code \$26.08(n)(2)

** Tex. Edu. Code \$45.003(d)

** Tex. Tax Code \$45.012(7)

** Tex. Tax Code \$526.012(10) and 26.04(b)

** Tex. Tax Code \$526.04(h), (h-1) and (h-2)

** Tex. Tax Code \$526.08(g)

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$_0
39.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 790,707,690
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 0.789295 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁷ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.786900 _/\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /5100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.000000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0.789295 _/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

 No-New-Revenue Tax Rate.
 \$ 0.693842
 /\$100

 Enter the current year NNR tax rate from Line 26.
 \$ 0.789295
 /\$100

 Voter-Approval Tax Rate
 \$ 0.789295
 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

¹⁴ Tex. Tax Code \$26.045(d) 16 Tex. Tax Code \$26.045(i)

¹⁷ Tex. Tax Code \$26.042(f) and Tex. Edu. Code \$45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 34

print here

Jeremy Williams

Printed Name of School District Representative

sign here

School District Representative

8/4/25

M Tex. Tax Code \$26.04(c)

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Cisco ISD	(254) 442-3056
School District's Name	Phone (area code and number)
1503 Llggett St., Cisco, TX 76437	www.ciscoisd.net
School District's Address, City, State, ZIP Code	School District'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 tax rate and voterapproval 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). ¹	\$_820,706,166
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 29,985,770
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>790,720,396</u>
4.	Prior year total adopted tax rate.	\$ <u>0.691400</u> /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values:	ş 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	\$ <u>0</u>
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	ş_0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 790,720,396

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(14) Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

9.	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<i>-</i> .	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. 5	ş <u>0</u>
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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:	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:+ \$ 31,943,460	
	C. Value loss. Add A and B. 6	\$ <u>31,954,160</u>
11.	scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.	
	A. Prior year market value	
	B. Current year productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	\$ <u>3,470,330</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 35,424,490
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$_755,295,906
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$_5,222,115
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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. 8	\$ <u>86</u>
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. 9	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	
		\$ <u>5,222,201</u>
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 1,062,433,536	\$ 5,222,201
17.	total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. 10	ş <u>5,222,201</u>
17.	total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. S. 1,062,433,536 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for	\$ 5,222,201 \$ 1,062,433,536
	A. Certified values. 11 \$ 1,062,433,536 B. 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:	solin passionisti
	A. Certified values. ¹¹ \$ 1,062,433,536 B. 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:	echi pecamani
17.	total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. B. 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:	solin passionisti

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$526.012 and 26.04(c-2)

Tex. Tax Code \$526.012(6)

Tex. Tax Code \$26.01(c) and (d)

Tex. Tax Code \$26.01(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. 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. If completing this section, the taxing unit must include supporting documentation in Section 6.18 Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20.19	\$ <u>1,042,993,966</u>
22.	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 by the school district.	\$ <u>0</u>
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	\$_171,677,950
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$_171,677,950
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 871,316,016
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ <u>0.599346</u> _/\$100

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 20

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 21
- 2. Enrichment Tax Rate: 22 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 23
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 24

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 25 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 26 Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 27	\$_0.568900/\$100

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁶ Tex Tax Code §§26.012(6)(C) and 26.012(1-b)

Tex Tax Code §26.012(1-a)

¹⁸ Tex Tax Code §26.04(d-3)

Tex Tax Code §26.012(6) 20 Tex. Tax Code §26.08(n)

Tex. Edu. Code §48.2551(a)(3)
 Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a) 25 Tex. Edu. Code §11.184(b)

Tex. Edu. Code §11.184(b-1)

Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. 28	\$ 0.073300 /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code	3/\$100
	Section 48.202(f)	
	B. \$0.05 per \$100 of taxable value	Aller Contract
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28.	\$ 0.642200 /\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:	442 mg (41 72
	(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 school district's budget as M&O expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. 30	under the second to
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program \$ _0	
	D. Adjust debt: Subtract B and C from A.	\$ <u>0</u>
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. 31	ş <u>0</u>
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ <u>0</u>
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. 32	
	A. Enter the current year anticipated collection rate certified by the collector. 33 99.50 %	
	B. Enter the 2024 actual collection rate 97.91 %	
	C. Enter the 2023 actual collection rate 99.48 %	
	00.74	
	D. Enter the 2022 actual collection rate 99.71 %	99.50 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	ş <u>0</u>
35.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$_1,042,993,966
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$_0.000000 _/\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36.	\$_0.642200/\$100
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. 34	

²⁸ Tex. Tax Code \$26.08(n)(2)
²⁹ Tex. Edu. Code \$45.003(d)
³⁰ Tex. Tax Code \$26.012(7)
³¹ Tex. Tax Code \$526.012(10) and 26.04(b)
³² Tex. Tax Code \$526.04(h), (h-1) and (h-2)
³³ Tex. Tax Code \$26.04(b)
⁴⁴ Tex. Tax Code \$26.08(g)

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	ş <u>0</u>
39.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>1,042,993,966</u>
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$_0.642200/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁷ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Ra	ite
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>0.691400</u>	_/\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$_0.000000	_/\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.000000	_/\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$_0.642200	_/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

 No-New-Revenue Tax Rate.
 \$ 0.599346 /\$100

 Enter the current year NNR tax rate from Line 26.
 \$ 0.642200 /\$100

 Voter-Approval Tax Rate.
 \$ 0.642200 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used:

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 38

print here

Ryan Steele

Printed Name of School District Representative

sign here ▶

ayan Steele

08/21/2025

Date

³⁴ Tex. Tax Code §26.04(c)

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Rising Star ISD

School District's Name

(254) 643-1981 Phone (area code and number)

risingstarisd.org

School District's Website Address

PO Box 37, Rising Star, TX 76471

School District's Address, City, State, ZIP Code

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voterapproval 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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).	s 82,362,483
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	s 10,437,205
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	§ 71,925,278
4.	Prior year total adopted tax rate.	§ 0.755200 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values:	
	C. Prior year value loss. Subtract B from A. 3	ţ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	71000
	C. Prior year undisputed value. Subtract B from A. 4	s 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	ş 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 71,925,278

Tex Tax Code \$26.012(14)

Tex. Tax Code \$26.012(14)

Tex. Tax Code \$26.012(13)

_	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. 5	,
0.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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:	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:+ 5 6,436,480	
	b. Farcial exemptions. Current year exemption amount of current year percentage exemption times prior year value	
	C. Value loss. Add A and B. 4	\$ 6,436,480
1.	scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.	Legal de representation production de situation
	A. Prior year market value	
	B. Current year productivity or special appraised value:	
	C. Value loss. Subtract B from A. '	4 674 000
_	C. Value 1035. DUDUTACE D ITOM A.	\$ 4,671,020
١.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	s 11,107,500
3.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	5 60,817,778
s.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	s 459,295
5.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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.	ş 33
6.		ş 33
6.	include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. 4	§ 33
	Adjusted prior year levy with refunds. Add Line 14 and Line 15. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. Page 10.5 20.0	
	Adjusted prior year levy with refunds. Add Line 14 and Line 15. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 86,995,269 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for	
	Adjusted prior year levy with refunds. Add Line 14 and Line 15. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 86,995,269	
7.	Include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. Adjusted prior year levy with refunds. Add Line 14 and Line 15. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 86,995,269 B. 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:	s 459,328
7.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. * Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. * A. Certified values.** S. 86,995,289 B. 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: C. Total current year value. Subtract B from A. Total value of properties under protest or not included on certified appraisal roll. * 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.	s 459,328
7.	Include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. Adjusted prior year levy with refunds. Add Line 14 and Line 15. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 86,995,269 B. 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: C. Total current year value. Subtract B from A. Total value of properties under protest or not included on certified appraisal roll. A. Current year taxable value of properties under protest. The chief appraisar 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	s 459,328

Page 2

¹ Tex. Tax Code \$26.012(15)
2 Tex. Tax Code \$26.012(15)
3 Tex. Tax Code \$26.012(15)
4 Tex. Tax Code \$26.012(15)
5 Tex. Tax Code \$26.012(13)
5 Tex. Tax Code \$26.012(13)
5 Tex. Tax Code \$26.012(13)
5 Tex. Tax Code \$26.012(6)
6 Tex. Tax Code \$26.012(6)
6 Tex. Tax Code \$26.012(6)
7 Tex. Tax Code \$26.012(6)
7 Tex. Tax Code \$26.012(6)
7 Tex. Tax Code \$26.012(6)

19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	5 7,244,471
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. 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. If completing this section, the taxing unit must include supporting documentation in Section 6. Taxing units that are not affected, enter 0.	s 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20.19	\$ 79,750,798
22.	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 by the school district.	ş ⁰
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	s 1,198,040
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	s 1,198,040
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	s 78,552,758
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	ş 0.584738 /\$100

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 20

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 21
- 2. Enrichment Tax Rate: 22 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 23
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 24

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 25 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. ** Districts should review information from TEA when calculating their voter-approval tax rate.

165		THE PROPERTY OF THE PARTY OF TH
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 17	ş 0.61690 /s100

¹³ Tex. Tax Code \$26.012(6)(B)

^{*} Tex Tax Code \$526.012(6)(C) and 26.012(1-b)

¹⁷ Tex Tax Code \$26.012(1-a)

^{*} Tex Tax Code \$26.04(d-3)

[&]quot; Tex Tax Code 526.012(6)

² Tex. Tax Code \$26.08(n)

¹¹ Tex Edu Code \$48.2551(a)(3)

²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032 ²³ Tex. Edu. Code §948.202(a-1)(2) and 48.202(f)

^{**} Tex. Edu. Code \$45.0021(a) 25 Tex. Edu. Code 511.184(b)

[&]quot; Tex. Edu. Code \$548.255, 48.2551(b)(1) and (b)(2)

28.	Current year enrichment tax rate. Enter the greater of A and B. 29	\$ 0.138300 /S100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	/\$10
	B. \$0.05 per \$100 of taxable value	
9.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28.	s 0.755200 /s10
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	
0.	Total current year debt to be paid with property 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 school district's budget as M&O expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be pald 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. **	mestrophyladical
	Enter debt amount:	mericalitation of a
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	
	D. Adjust debt: Subtract 8 and C from A,	s 0
1.	Certified prior year excess debt collections. Enter the amount certified by the collector. 11	s 0
2.		s 0
3.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%, ¹²	Chickens of the
	A. Enter the current year anticipated collection rate certified by the collector. 3 98.00 %	
	B. Enter the 2024 actual collection rate 89.13 %	
	C. Enter the 2023 actual collection rate 97.06 %	
_	D. Enter the 2022 actual collection rate 98.62 %	98.00 %
4.	Current year debt adjusted for collections. Divide Line 32 by Line 33.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	ş ⁰
5.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	s 79,750,798
6.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.000000 /\$100
7.	Current year voter-approval tax rate. Add Lines 29 and 36.	\$ 0.755200 /\$100
į	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁴	

¹⁸ Tex. Tax Code \$26.08(n)(2)
19 Tex. Edu. Code \$45.003(d)
10 Tex. Tax Code \$45.012(7)
10 Tex. Tax Code \$526.012(7)
10 Tex. Tax Code \$526.04(h), (h-1) and (h-2)
10 Tex. Tax Code \$76.04(b)
11 Tex. Tax Code \$76.08(g)

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter	
	from TCEQ. 15 The school district shall provide its tax assessor with a copy of the letter. 26	; o
39. ——	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	s 79,750,798
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	s 0.755200 /s100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁷ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

42.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.755200	/\$100
43,	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s 0.000000	/\$100
14.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	s 0.000000	/\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	s 0.755200	/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. Enter the current year NNR tax rate from Line 26.	\$ 0.584738	/\$100
Voter-Approval Tax Rate	§ 0.755200	/\$100
As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used:		

¹⁵ Tex. Tax Code \$26.045(d) 26 Tex. Tax Code \$26.045(i)

³⁷ Tex. Tax Code \$26.042(f) and Tex. Edu. Code \$45,0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 38

print here ▶ Monty Jones

Printed Name of School District Representative

sign

8/15/2025

^{**} Tex. Tax Code 526.04(c)

Form 50-859

2025 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

ger iSD	(254) 647-1187
acio District's Name	Phone (area code and number)
1842 Loop 254 East Ranger, TX 76470	www.ranger.esc14.net_
School District's Address, City, State, ZIP Code	School District'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 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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).	ş <u>203,233,324</u>
2.	Prior year tax cellings. Enter the prior year total taxable value of homesteads with tax cellings. These include the homesteads of homeowners age 65 or older or disabled, ²	ş 8,512,246
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 194,721,078
4.	Prior year total adopted tax rate.	\$ <u>0.712700</u> /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: B. Prior year values resulting from final court decisions: C. Prior year value loss. Subtract B from A. 3	s 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A.4	ş 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	ş <u>0</u>
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	§ 194,721,078

Tex. Tax Code \$26,012(14)

³ Yex. Tax Code 526,012(14) ³ Yex. Tax Code 526,012(13)

^{*} Tex. Tax Code \$26.012(13)

	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. 5	\$ <u>0</u>
0.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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: 5 23,865,710	SOT ALL DOTHER AND A
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:+ \$ 7,776,377	
	C. Value loss. Add A and B. 6	\$ 31,642,087
1.	scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.	gan del Regen Militar percentifica Militaria de la Caracteria
	A. Prior year market value. \$858,230	Implets in the case
	B. Current year productivity or special appraised value:	me and the
	C. Value loss. Subtract B from A. 7	ş_845,470
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	ş 32,487,557
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ <u>162,233,521</u>
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 1,156,238
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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. 8	\$ <u>478</u>
	Adjusted prior year levy with refunds. Add Line 14 and Line 15. 9	
10.		
16.	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 1,156,716
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. 10	ş 1,156,716
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. 10	\$ 1,156,716
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. 5 238,173,142 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for	\$ 1,156,716 \$ 238,173,142
17.	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$\frac{238.173,142}{5}\$ B. 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: \$\frac{0}{5}\$	
17.	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 238,173,142 B. 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 C. Total current year value. Subtract B from A.	
17.	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. S 238,173,142 B. 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: C. Total current year value. Subtract B from A. Total value of properties under protest or not included on certified appraisal roll. A. Current year taxable value of properties under protest. The chief appraisar 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.	

⁷ Tex. Tax Code \$26.012(15)
c. Tax Code \$26.012(15)
... Tax Code \$26.012(15)
fex. Tax Code \$26.012(13)

19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$_5,365,585
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. 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. If completing this section, the taxing unit must include supporting documentation in Section 6.18 Taxing units that are not affected, enter 0.	ş <u>0</u>
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20.19	\$ 232,807,557
22.	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 by the school district.	\$ <u>0</u>
23,	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 10,880,000
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 10,880,000
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	ş <u>221,927,557</u>
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	ş <u>0.521213</u> _/\$100

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 20

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 21
 - Enrichment Tax Rate: ²² A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. ²³
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 24

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. ²⁵ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. ²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

·		
2		
	growth. Enter the school districts' maximum compressed rate based on guidance from TEA. **	\$ <u>0.611100</u> /\$100

¹⁵ Tex. Tax Code \$26.012(6)(B)

Tex Tax Code \$526.012(6)(C) and 26.012(1-b)

Tex Tax Code \$26.012(1-a)

Tex Tax Code 526.04(d-3)

^{*}Tax Code \$26.012(6)

[:] Tax Code \$26.08(n)

²² Tex. Tax Code \$26.08(I) and Tex. Edu. Code \$45.0032

Tex. Edu. Code 5548.202(a-1)(2) and 48.202(f)

Tex. Edu. Code 545.0021(a)

Tex. Edu. Code §45.0021(a)
 Tex. Edu. Code §11.184(b)

^{*} Tex. Edu. Code \$11.184(b-1)

² Tex. Edu. Code \$\$48.255, 48.2551(b)(1) and (b)(2)

	The state of the s	
28.	Current year enrichment tax rate. Enter the greater of A and B. 28	\$_0.050000 _/\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	and the second s
	0.050000	Service Construction (Co.
	B. \$0.05 per \$100 of taxable value	Manual Committee
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28.	\$ 0.661100 /\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	
30.	Total current year debt to be paid with property tax revenue.	
50.	Debt means the interest and principal that will be paid on debts that:	and develop boot in Eg.
	(1) Are paid by property taxes;	Contract of the same
	(2) Are secured by property taxes;	
	(3) Are scheduled for payment over a period longer than one year; and	Discourse only many
	(4) Are not classified in the school district's budget as M&O expenses.	elin e au Del
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. 30	ros-pholosista (1981)
	Enter debt amount:	this pure both in A 15.
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program \$ 0	
	D. Adjust debt: Subtract B and C from A.	\$_0
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. 31	\$ <u>0</u>
	Adjusted current year debt. Subtract line 31 from line 30D.	\$ <u>0</u>
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. 32	lesuso (vestila Jestigli dal del e Internetatione)
	A. Enter the current year anticipated collection rate certified by the collector. 33 98.00 %	The second of th
	B. Enter the 2024 actual collection rate 94.40 %	
	C. Enter the 2023 actual collection rate 98.22 %	and the state of
	D. Enter the 2022 actual collection rate 98.83 %	98.00 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>0</u>
35.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	ş 232,807,557
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$_0.000000_/\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36.	\$ 0.661100 /\$100
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as	

F02501 (in) Children Workshoon - Echool Districts

[.]ev. Tax Code \$26.08(n)(2)

27 Tex. Edu. Code \$45.003(d)

28 Tex. Tax Code \$26.012(7)

29 Tex. Tax Code \$256.012(10) and 26.04(b)

29 Tex. Tax Code \$26.04(h), (h-1) and (h-2)

20 Tex. Tax Code \$26.04(b)

20 Tex. Tax Code \$26.08(g)

A school district 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 bool district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must de 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ <u>0</u>
39.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 232,807,557
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 _/\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$_0.661100/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. 37 As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

42.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.712700 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$_0.000000_/\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$_0.661100/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... Enter the current year NNR tax rate from Line 26.\$ 0.661100 Voter-Approval Tax Rate.....

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45, Indicate the line number used: 37

³⁵ Tex. Tax Code 526,045(d)

³⁶ Tex. Tax Code \$26.045(I)

³⁷ Tex. Tax Code 526.042(f) and Tex. Edu. Code 545.0032(d)

ECTION 6: Addendum affected taxing unit that enters an amount described by Tax Code S	Section 26.012(6)(C) in Line 20 must include the following as an addendum:
Documentation that supports the exclusion of value under Tax Co	
Each statement submitted to the designated officer or employee b	by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.
ert hyperlinks to supporting documentation:	
SECURITY OF STREET	
CTION 7: School District Representative Name ar	nd Signature
er the name of the person preparing the tax rate as authorized by to soloyee of the school district and have calculated the tax rates in acc	the governing body of the school district. By signing below, you certify that you are the designated office
proyee of the school district and have calculated the tax rates in acc	cordance with requirements in lax code and Education Code.
Bobby Jo Wilhelm	
Printed Name of School District Representative	
gn + A A	1. 16 1026
ere thou we can will the L	1111/1/11/11/11/11

³⁸ Tex. Tax Code \$26.04(c)

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Gorman Independent School District

School District's Name

(254) 734-3171

Phone (area code and number)

114 W Lexington Gorman Texas 76454

School District's Address, City, State, ZIP Code

www.gormanisd.net School District'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 tax rate and voterapproval 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). ¹	\$ 254,274,6569
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	ş 10,102,804
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	ş 244,171,855
4.	Prior year total adopted tax rate.	ş .7961 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values:	ş 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	s 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	s 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	₅ 244,171,855

Tex. Tax Code §26.012(14) Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	ş 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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.	Agrass V 61
	A. Absolute exemptions. Use prior year market value:	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:+ \$ 8.607,777	
	C. Value loss. Add A and B. 6	\$ 8,607,777
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 in the current year for the first time; do not use properties that qualified in the prior year.	
	A. Prior year market value	
	B. Current year productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	_{\$} 322,246
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	5 8,930,023
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 235,241,832
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 1,872,760
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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.	ş 0
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. 9 Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of	
	taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 1,872,760
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. 10	
	A. Certified values. ¹¹ 5 272,213,776	
	B. 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:	
	C. Total current year value. Subtract B from A.	\$ 272,213,776

<sup>Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(6)</sup>

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total value of properties under protest or not included on certified appraisal roll. 12	
	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. 13	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. 14	
	C. Total value under protest or not certified. Add A and B.	ş 0
19.	Current year tax cellings. Enter current year total taxable value of homesteads with tax cellings. These include the homesteads of homeowners age 65 or older or disabled. 15	ş 7,242,127
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	ş 264,971,649
21.	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 by the school district.	ş 0
22.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	₅ 3,713,740
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	ş 3,713,740
4.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 261,257,909
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	s .7168 /s100

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 18

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 19
- 2. Enrichment Tax Rate: 20 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 22

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 23 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 24

Districts should review information from TEA when calculating their voter-approval tax rate.

¹² Tex. Tax Code §26.01(c) and (d)

¹³ Tex. Tax Code \$76.01(c)

¹⁴ Tex. Tax Code \$26.01(d)

¹⁵ Tex. Tax Code \$26.012(6)(8)

¹⁵ Tex. Tax Code §26.012(6)(8)

^{4 [}Reserved for expansion]

[[]Reserved for expansion] Tex Tax Code 526 08(n)

¹⁹ Tex. Edu, Code §48,2551(a)(3)

¹⁰ Tex. Tax Code \$26.08(i) and Tex. Edu. Code \$45.0032

¹¹ Tex. Edu. Code 5548.202(a-1)(2) and 48,202(f)

¹⁷ Tex. Edu. Code \$45.0021(a)

⁴ Tex. Edu. Code §11.184(b-1)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate	
26.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 25	\$.5987 /\$100	
27.	Current year enrichment tax rate. Enter the greater of A and B. 20	5 .05 /\$100	
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)		
	B. \$0.05 per \$100 of taxable value		
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	ş .6487 /\$100	
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷		
29.	Total current year debt to be paid with property 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 school district's budget as M&O expenses.		
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. 8 318,600		
	B. Subtract unencumbered fund amount used to reduce total debt		
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program		
	D. Adjust debt: Subtract B and C from A.	\$ 318,250	
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. 29	\$ <u>0</u>	
1.	Adjusted current year debt. Subtract line 30 from line 29D.	ş 318,250	
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. ³⁰		
	A. Enter the current year anticipated collection rate certified by the collector. 31 100 %		
	B. Enter the 2024 actual collection rate 100 %		
	C. Enter the 2023 actual collection rate 100 %		
	D. Enter the 2022 actual collection rate 100 %	100 %	
3.	Current year debt adjusted for collections. Divide Line 31 by Line 32.		
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	ş 318,250	
14.	Current year total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	ş 264,971,649	
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	s .1201 /s100	
86.	Current year voter-approval tax rate. Add Lines 28 and 35.	5 .7688 /5100	
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as		

¹³ Tex. Edu, Code §§48.255, 48.2551(b)(1) and (b)(2)
14 Tex. Tax. Code §§26.08(n)(2)
17 Tex. Edu. Code §45.003(d)
18 Tex. Edu. Code §45.003(d)
18 Tex. Tax. Code §§26.012(7)
18 Tex. Tax. Code §§26.012(10) and 26.04(b)
19 Tex. Tax. Code §§26.012(10) and (b)(2)
10 Tex. Tax. Code §§26.04(b)
11 Tex. Tax. Code §§26.04(b)
12 Tex. Tax. Code §§26.08(g)

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	ş 0
38.	Current year total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	ş <u>0</u>
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	ş <u>0</u> /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	ş <u>0</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. 35 As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Līne	Prior Year Disaster Adjustment Worksheet	Amount/	Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>0</u>	/\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u>	/\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ <u>0</u>	/\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ <u>0</u>	/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

/\$100 Enter the current year NNR tax rate from Line 25. As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code, 36

print here

Terry Treadway

Printed Name of School District Representative

sign here P

School District Representative

readeesa

8/1/25

Tex. Tax Code §26.045(d)
 Tex. Tax Code §26.045(i)

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

M Tex. Tax Code §26.04(c)

Form 50-859

School Districts without Chapter 313 and JETI Agreements

(254) 725-6121		
Phone (area code and number)		
www.crossplainsisd.net		
School District'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 tax rate and voterapproval 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.

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SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Jne	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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). 1	s 383,707,190
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	ş 19,592,659
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	ş 364,114,531
4.	Prior year total adopted tax rate.	\$.75750 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: B. Prior year values resulting from final court decisions: -5 0 C. Prior year value loss. Subtract B from A. 3	s <u>0</u>
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	\$ <u>0</u>
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	ş 364,114,531

Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14) Tex. Tax Code 526.012(13)

	No New-Revenue Tax Rate Worksheet	Amount/Rate				
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. 5					
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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: 5 64,579					
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:+ 5 2,114,092					
	C. Value loss. Add A and B. 5	\$ 2,178,671				
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 in the current year for the first time; do not use properties that qualified in the prior year.					
	A. Prior year market value					
	B. Current year productivity or special appraised value:					
	C. Value loss. Subtract B from A. 7	\$ 4,372,528				
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,551,199				
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	s 357,563,332				
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 2,708,542				
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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. 8					
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15.9	100 100 100 100 100 100 100 100 100 100				
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	ş 2,712,009				
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. § 376,978,439					
	B. 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:					
	C. Total current year value. Subtract B from A.	\$ 376,978,439				
18.	Total value of properties under protest or not included on certified appraisal roll. 12	****				
	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. 13					
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. "					
	C. Total value under protest or not certified. Add A and B.	s 0				

Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$526.012(13)
Tex. Tax Code \$526.012(a)
Tex. Tax Code \$526.012(a)
Tex. Tax Code \$126.012(a)
Tex. Tax Code \$26.012(a)
Tex. Tax Code \$26.012(a)
Tex. Tax Code \$26.012(a)

Line	No-New-Revenue Tax Rate Workshippt	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	ş <u>9,521,880</u>
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. 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. If completing this section, the taxing unit must include supporting documentation in Section 6. Taxing units that are not affected, enter 0.	ş <u>0</u>
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20.19	ş 367,456,559
22.	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 by the school district.	\$ <u>0</u>
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	ş 3,301,400
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	s 3,301,400
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	s 364,155,159
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	ş .74474 /\$100

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 20

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 21
- 2. Enrichment Tax Rate: 22 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 23
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. ≥

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet."

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 26 Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 27	\$.61920 /5100

¹⁵ Tex. Tax Code 526.012(6)(B)

Tex Tax Code 5526,012(6)(C) and 26.012(1-b)

[&]quot; Tex Tax Code §26.012(1-a)
" Tex Tax Code §26.04(d-3)

Tex Tax Code 526.012(6)
 Tex. Tax Code \$26.08(n)

²¹ Tex. Edu. Code §48.2551(a)(3)

Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code 5548.202(a-1)(2) and 48.202(f)

Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code 511.184(b) 25 Tex. Edu. Code §11.184(b-1)

[&]quot; Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Workshee	Amount/Rate			
28.	Current year enrichment tax rate. Enter the greater of A and B. 28	s .13830 /5100			
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code	/3/100			
	Section 48.202(f)				
	B. \$0.05 per \$100 of taxable value				
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28.	\$.75750 /\$100			
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	And the control of th			
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:	a periodical and			
	(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 school district's budget as M&O expenses.	THE STATE OF THE STATE OF			
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. ²⁰ Enter debt amount: 5				
	B. Subtract unencumbered fund amount used to reduce total debt	Setting to and the			
50	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program				
	D. Adjust debt: Subtract B and C from A.	\$ <u>0</u>			
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. 31	\$ <u>O</u>			
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 0			
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. 32 A. Enter the current year anticipated collection rate certified by the collector. 33				
	B. Enter the 2024 actual collection rate%				
- 1-1	C. Enter the 2023 actual collection rate%				
	D. Enter the 2022 actual collection rate%	0 %			
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33.				
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	s 0			
35.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	ş 367,456,559			
36.	6. Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.				
37.	Current year voter-approval tax rate. Add Lines 29 and 36.	ş .75750 /\$100			
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36.34				

²⁸ Tex. Tax Code \$26.08(n)(2)
29 Tex. Edu. Code \$45.003(d)
30 Tex. Tax Code \$526.012(7)
31 Tex. Tax Code \$526.012(10) and 26.04(b)
32 Tex. Tax Code \$526.04(h), (h-1) and (h-2)
33 Tex. Tax Code \$526.04(b)
34 Tex. Tax Code \$26.08(g)

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 35 The school district shall provide its tax assessor with a copy of the letter. 36	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	s 367,456,559
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0/\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	ş .75750 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁷ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$/\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$/\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$/\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$/\$100

			Rate

Indicate the applicable total	tax rates as calculated above.
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No-New-Revenue Tax Rate.	\$.74474	/\$100
Enter the current year NNR tax rate from Line 26.		
Voter-Approval Tax Rate	\$.75750	/\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

³⁵ Tex. Tax Code §26.045(d) 36 Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

- 1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
- 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 7: Schoo	District Representativ	e Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 36

print here Sarah Harris

Printed Name of School District Representative

sign

School District Representative

¹⁸ Tex. Tax Code §26.04(c)

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Lingle VIII E ISD School District's Name	Phone (area code and number)
School District's Address, City, State, ZIP Code	School District'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 tax rate and voterapproval 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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).	ş <u>214,093,572</u>
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	s 13,047,601
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	ş 201,045,971
4.	Prior year total adopted tax rate.	ş .9144 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values:	s <u>0</u>
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	s <u>0</u>
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	s <u>0</u>
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	s 201,045,971

Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

¹ Tex. Tax Code §26.012(13)

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate		
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. 5			
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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: 5 193,900			
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: . + \$ 1,259,130			
	C. Value loss. Add A and B. 6	ş 1,453,030		
1.	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 in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. § 3,048,570			
	B. Current year productivity or special appraised value:			
	C. Value loss. Subtract B from A. 7	ş 3,016,980		
2.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	s 4,470,010		
3.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	s <u>196,575,961</u>		
4.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	ş 1,797,491		
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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.			
6.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. 9 Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.			
7.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. 5 243,671,329 B. 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: 5 1,803,820 C. Total current year value. Subtract B from A.	₅ 241,867,509		
8.	Total value of properties under protest or not included on certified appraisal roll. 12			
	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. 13			
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. 14 + \$ 0			
	C. Total value under protest or not certified. Add A and B.	s 0		

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(6)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 15	ş <u>9,773,213</u>
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. 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. If completing this section, the taxing unit must include supporting documentation in Section 6. Taxing units that are not affected, enter 0.	s <u>0</u>
21,	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20.19	\$ 232,094,296
22.	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 by the school district.	
23.	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 school district after Jan. 1, of the prior year, and be located in a new improvement.	
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	ş 10,274,276
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	ş 231,066,869
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	s 07800 /s100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 20

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 21
- 2. Enrichment Tax Rate: 12 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 23
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 24

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 25 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 16 Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. "	s <u>05689</u> /5100

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁴ Tex Tax Code \$526.012(6)(C) and 26.012(1-b)

¹⁷ Tex Tax Code §26.012(1-a)

¹⁸ Tex Tax Code 526.04(d-3)

¹⁹ Tex Tax Code 526.012(6)

²⁰ Tex. Tax Code §26.08(n) 21 Tex. Edu. Code §48.2551(a)(3)

⁷⁷ Tex. Tax Code \$26.08(I) and Tex. Edu. Code \$45.0032

³³ Tex. Edu. Code 5548.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code 545.0021(a) ²⁵ Tex. Edu. Code 511.184(b)

¹⁴ Tex. Edu. Code §11.184(b-1)

¹⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. 28	s .05 /s100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	72100
	B. \$0.05 per \$100 of taxable value	
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28.	§ 0.6189 /\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ⁷⁹	
30.	Total current year debt to be paid with property 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;	
	Are scheduled for payment over a period longer than one year; and Are not classified in the school district's budget as M&O expenses.	
	(4) Ale not classified in the school districts budget as made expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. 30	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	
	D. Adjust debt: Subtract B and C from A.	ş 574,433
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. 31	ş <u>0</u>
32.	Adjusted current year debt. Subtract line 31 from line 30D.	ş 574,433
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. 32	
	A. Enter the current year anticipated collection rate certified by the collector. 33 100% B. Enter the 2024 actual collection rate 98%	
	C. Enter the 2023 actual collection rate 99	
	D. Enter the 2022 actual collection rate 100 %	100
-	5. Enter the 2022 Betada Concention late	100 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	ş 574,433
35.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 232,094,296
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	ş .2475 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36.	\$ 08664/\$100
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁴	

²⁴ Tex. Tax Code §26.08(n)(2) ²⁵ Tex. Edu. Code §45.003(d) ²⁶ Tex. Tax Code §26.012(7) ²¹ Tex. Tax Code §26.012(10) and 26.04(b) ²⁷ Tex. Tax Code §526.04(h), (h-1) and (h-2) ²⁸ Tex. Tax Code §26.04(b) ²⁸ Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ <u>0</u>
39.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 232,094,296
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ <u>0</u>
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$.8669 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁷ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/F	Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	ş .9144	/\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	ş <u>0</u>	/\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	ş .9144	/\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	ş <u>0</u>	/\$100

	HAT HE WAS				AND RESIDENCE
SECT		EN HARRY	A PERSONAL PROPERTY.	the exception	

Indicate the applical	ole total tax rates as	calculated above.
-----------------------	------------------------	-------------------

No-New-Revenue Tax Rate. \$.7800 /\$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . \$.8664 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

¹⁵ Tex. Tax Code §26.045(d)

Tex. Tax Code 526,045(I)
 Tex. Tax Code 526,042(I) and Tex. Edu. Code 545.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 39

print here

Printed Name of School District Representative

8-21-25 Date

³⁶ Tex. Tax Code \$26.04(c)

Form 50-859

2025 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

(254) 893-8210 De Leon Independent School District Phone (area code and number) School District's Name deleonisd.net 425 S. Texas St., De Leon, Texas 76444 School District's Website Address School District's Address, City, State, ZIP Code

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voterapproval 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

ine	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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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 cellings (will deduct in Line 2).	\$ 397,783,784
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 38,005,843
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	5 359,777,941
4.	Prior year total adopted tax rate.	ş <u>0.8073</u> /5100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values:	5
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	s
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 359,777,941

Tex. Tax Code 526.012(14)

Tex. Tax Code \$26.012(14) Tex. Tax Code \$26.012(14)

ine	No:New-Revenue Tax BateWorksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. 5	s
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district 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, or 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: 5 62,550 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value + \$ 8,672,689 C. Value loss. Add A and B. 6	ş <u>8,735,239</u>
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 in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. B. Current year productivity or special appraised value: -5 158,400 C. Value loss, Subtract B from A. 7	_{\$} 809,901
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	ş <u>9,545,140</u>
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	s 350,232,801
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	ş 2,827,429
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior 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. 3	\$
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. * Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	ş 2,827,429
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. S 413,232,580 B. 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: C. Total current year value. Subtract B from A.	s 413,232,580

⁷ Tex. Tax Code \$26.012(15)
6 Tex. Tax Code \$26.012(15)
7 Tex. Tax Code \$26.012(15)
8 Tex. Tax Code \$26.012(15)
9 Tex. Tax Code \$26.012(13)
9 Tex. Tax Code \$26.012(13)
9 Tex. Tax Code \$26.012(13)
10 Tex. Tax Code \$26.012(6)

		_
00L\$/ <u>7987.0</u> \$	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	.2
126,478,878 g	Adjusted current year taxable value. Subtract line 23 from line 20.	
item was not on the appreisal roll in the prior year. An improvement is a contain, shocked, show personal property in a new improvement additions to existing improvements may be included if the appreised value can be determined, New personal property into the school district after lan. 1, of the prior year, and be located in a new improvement. 2 18,780,131 2 18,780,131 2 18,780,131		
appraisal foil certification. These properties are size in more that the preceding list of properties, the chief appraiser licited the market while, appraised value and exemptions for the preceding year. Use year are resonable estimate of the market value, appraised value and exemptions for the current year. Use year are consolable value for the market value (as appropriate). Enter that total value on or treatment year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeste		
s	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 by the school district.	
\$ 392,455,052	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	
\$ 20,993,344	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	
916,215,8	list of properties, the chief appraiser includes the market value, appraised value and exemptions for the current year. Use 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 not on the roll. **	
этей/УпиотА	PastachoW useR xall aunavaitersalund	

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a

at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 19 1. Maximum Compressed Tax Rate [MCR]: A district's maximum compressed tax rate for the current tax year per \$100 of valuation of taxable property or cepsional tax rate that is split into three separate rates.

golden pennies and copper pennies. School districts can daim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression 2. Envichment Tax Rate: 20 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$1.77 The enrichment tax rate is divided into

bonds and other debt secured by property tax revenue. 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on with any increases in the guaranteed yield. 27

crease a surplus in M&O tax revenue for the purpose of paying the districts debt service. $^{\mathrm{M}}$ The MCR and Enrichment Tax Rate added together make up the school districts maintenance and operations (M&O) tax rate. Districts cannot increase the districts M&O tax rate to

26.0A2(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section

24 date declaration without conducting on efficiency audit. 24 results of the audit, and post the results of the audit on the district's website 30 days prior to the election. A Additionally, a school district located in an area declared a disaster by the A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the

Districts should review information from TEA when calculating their voter-approval tax rate.

- ** Tex. Tax Code \$26.012(6)(8) (3) 10,032 Sobo xeT xeT to

ne	Voten Approval Tax Bate Worksheet	Aprojunt/Bate
6.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA.	\$ 0.6099 /\$100
7.	Current year enrichment tax rate. Enter the greater of A and B. 26	s_0.1124/\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	
	B. \$0.05 per \$100 of taxable value	
8.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	\$ 0.7223/\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	
9.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:	
	(1) Are pald 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 school district's budget as M&O expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. Enter debt amount: 5 414,740 B. Subtract unencumbered fund amount used to reduce total debt. -5 16,614	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	Part of the
	D. Adjust debt: Subtract B and C from A.	\$ 329,117
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. 39	\$
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ 329,117
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ 98.66	
		A Transport
		The second second
	C. Dife the 2025 actual concentrate	00.00
50	D. Enter the 2022 actual collection rate 100 %	98.66 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	s 333,587
34.	1 - 20 of the No Name Payanua Tay Pata Workshoot	s 392,455,052
35.		\$ 0.0850 /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35.	\$ 0.8073 /\$100
30.	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. 32	

¹³ Tex. Edu. Code \$548.255, 48.2551(b)(1) and (b)(2)
15 Tex. Tax Code \$26.08(n)(2)
17 Tex. Edu. Code \$45.003(d)
17 Tex. Edu. Code \$45.003(d)
18 Tex. Tax Code \$245.003(d)
19 Tex. Tax Code \$26.012(7)
19 Tex. Tax Code \$56.0012(10) and 26.04(b)
19 Tex. Tax Code \$56.00(b), (b-1) and (b-2)
10 Tex. Tax Code \$26.00(b)
11 Tex. Tax Code \$26.00(g)

SECTION 3. Voter-Approval Tax Rate Adjustment for Polintion Control

A school district 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, excevation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed poliution control requirements. The school districts expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Male:	maintigi akint a titologi amintigia tamba kanaterrenda atam kimitana k	demographists
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹³ The school district shall provide its tax assessor with a copy of the letter. ¹⁴	s
38.	Current year total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s _
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$/\$100

SECTION A Voter Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ** As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

	entropy of the flat definition of the state of		(वृद्धिकार्य) स्थाप	ı
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tox Rate Worksheet.	:	\$	2
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.		\$	•
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.		\$	
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 35 or Line 40 (school districts with pollution control).	:	\$	

SECTION 5 Total Tax Rate

Indicate the applicable total tax rates as calculated above.

/\$100 Enter the current year NNR tax rate from Line 25. As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 4

here Kenneth Thompson

sign here

Thurs Thun

7/25/25 Date

Tex Tex Code \$75.045(d)

Tes. Tax Code \$26,045(1)

Tax Code \$26.042(1) a ul Tex. Edu. Code \$45.0032(d)

2025 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

HUCKABAY INDEPENDENT SCHOOL DISTRICT

School District's Name

200 CR 421, STEPHENVILLE, TX 76401

School District's Address, City, State, ZIP Code

(254) 968-5274

Phone (area code and number)

www.hisd.us

School District'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 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements.

Water districts as defined under Water Code Section 49,001(1) should 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.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease. Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	AmountMate
1.	Prior year total I&S 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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	₅ 364,787,886
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	_s 26,904,994
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 337,882,892
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.	
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	
	C. Subtract B from A.	₅ 49,719,590
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: '	
	C. Subtract B from A.	ş 0
	The same of the sa	Control of the Contro

Tex Tax Code (26 012(14)

Tex Tax Code 926 012(14)

[·] Tex Gov Code \$403 605

	(No New Revenue Tax Rate Worksheet	Y's markets.	
	Prefiminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3		, 288,163,302
	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.	2000	
	A. Prior year M&O tax rate:	5 .6669 /5100	
	B. Prior year I&S or debt rate:	5 .1945 /5100	
	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.		
	A. Original prior year ARB values:	ş O	
	B. Prior year values resulting from final court decisions:	- s O	
	C. Prior year value loss. Subtract B from A.*		ş O
٠	Dalay was tought a using subject to an annual readon floaten 42 ar of July 25		Table 1988
	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	s O	
	B. Prior year disputed value:		
		*>	•
	C. Prior year undisputed value. Subtract 8 from A.		50
	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.		ş 0
	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value fo be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	or M&O purposes should	₅ 288,163,302
	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for		\$ 288,163,302 \$ 337,882,892
	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value fo be less than the taxable value for l&S purposes. Add Line 5 and Line 9. Prior year l&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for	l&S purposes should be	*
•	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for be less than the taxable value for l&S purposes. Add Line 5 and Line 9. Prior year l&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for more than the taxable value for M&O purposes. Add Line 3 and Line 9. Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of prentiory.	l&S purposes should be property in deannexed district increased an ion not include value lost in existing exemption in	, 337,882,892
).	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for be less than the taxable value for l&S purposes. Add Line 5 and Line 9. Prior year l&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for more than the taxable value for M&O purposes. Add Line 3 and Line 9. Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of premitory. Prior year taxable value lost because property first qualified for an exemption in the current year. If the school original exemption, use the difference between the original exempted amount and the increased exempted amount. Or due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of a	l&S purposes should be property in deannexed district increased an ion of include value lost	, 337,882,892
	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for be less than the taxable value for l&S purposes. Add Line 5 and Line 9. Prior year l&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for more than the taxable value for M&O purposes. Add Line 3 and Line 9. Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of predictory. Prior year taxable value lost because property first qualified for an exemption in the current year. If the school original exemption, use the difference between the original exempted amount and the increased exempted amount. Of the tofreeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of a the current year does not create a new exemption or reduce taxable value.	l&S purposes should be property in deannexed district increased an o not include value lost n existing exemption in \$ 2,030	, 337,882,892
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•	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for be less than the taxable value for l&S purposes. Add Line 5 and Line 9. Prior year l&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for more than the taxable value for M&O purposes. Add Line 3 and Line 9. Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of a territory. Prior year taxable value lost because property first qualified for an exemption in the current year. If the school original exemption, use the difference between the original exempted amount and the increased exempted amount. Of the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use the prior year market value: B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the + \$ 1,146,427 C. Value loss. Add A and B. Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timbrecreational/scenic appraisal or public access alroort special appraisal in the current year. Use only properties to current year for the first time; do not use properties that qualified in the prior year.	l&S purposes should be property in deannexed and the continuity of	\$ 337,882,892 \$ 0
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Tes, Tas Code 926 312(15)
Tes, Tas Code 926 312(15)
Tes, Tas Code 926 312(15)

16.	Adjuste	d prior year M&O taxable value. Subtract Line 15 from Line 10.	
	Note: If subtract	the governing body of the school district governs a junior college district in a county with a population of more than two million, the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	s 285,736,765
17.	Adjuste	d prior year I&S taxable value. Subtract Line 15 from Line 11.	
	Note: If subtrac	the governing body of the school district governs a junior college district in a county with a population of more than two million, the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	, 335,456,355
18.	Adjuste	d prior year total M&O levy, Multiply Line 6A by Line 16 and divide by \$100.	₅ 1,905,578
19.	Adjuste	of prior year total I&S levy. Multiply Line 68 by Line 17 and divide by \$100.	₅ 652,462
20.	tax vest	efunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do ude refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.*	
	A.	M&O taxes refunded for tax years preceding the prior tax year:	
	В.	l&S taxes refunded for tax years preceding the prior tax year:	gar agustum na - Ar - 1-A
21.	Adjuste	ed prior year M&O levy with refunds. Add Lines 18 and 20A.10	, 1,911,835
22.	Adjuste	ed prior year I&S levy with refunds. Add Lines 19 and 208. "	₅ 654,103
23.	Total co	urrent year I&S taxable value on the current year certified appraisal roll today. This value includes only certified values and s the total taxable value of homesteads with tax ceilings Iwill deduct in line 25). These homesteads include homeowners age 65 or older led 12	
		Certified values: "	
	8.	and the second s	
	c.	Total current year value. Subtract B from A.	s 374,907,451
		and the second	
24.		slue of properties under protest or not included on certified appraisal roll.14	
	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. ¹⁵	
	В.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. *	
	c.	Total value under protest or not certified. Add A and B.	ş O

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1. Current year tax cellings and new property value for Chapter 313 and JETI Bmiltations. A. Current year tax cellings and new property value for Chapter 313 new property subject to Homestead of Momestead with tax cellings. These include the homestead of Momestead with a cellings. These include the homestead of God ord diabable. "	2025	Tax Rate Calculation Worksheet – School Districts	The second secon
A. Current year tax cellings. Enter the current year load taxable value of homesteads with tax cellings. These include the homesteads of homeowners age 65 or older or disabled. " B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 new property value for JETI agreements. " C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to All 12 new property value for JETI agreements. The current year new property value of property value for JETI agreements. Enter the current year new property value of property value for JETI agreements. The contested value for all property that is subject to anticipated subtantial literation." If completing this section, the taxing unit must include supporting documentation in Section 6." Taxing units that are not affected of Medica." If completing this section, the taxing unit must include supporting documentation in Section 6." Taxing units that are not affected, center 0. Current year total 165 taxable value. Add Lines 23C and 24C Subtract Lines 25D and 26." Current year tax bable value not subject M80 taxation, due to limitation under Chapter 313. A. Current year 165 value of property subject to Chapter 313 agreement. Enter the total current year immitted value of property subject to a Chapter 313 agreement. C. Subtract 8 from A. C. Subtract 8 from A. C. Urrent year 165 value of property subject to the JETI agreement. Enter the total prior year immitted value of property subject to a Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement. Enter the total prior year limited value of property subject to a Lapter 314 agreement. A. Prior year M80 value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to a Lapter 314 agreement. C. Subtract	Ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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subject to Chapter 313 agreements. "		A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. "	
D. Add A, B and C. Anticipated contested value. Affected taxing units wholly or partly located in a county that has a population of less than 500,000 and is located on the Guil of Mexico." If Completing this section, the taxing unit must include supporting documentation in Section 6." Taxing units that are not affected, enter 0. Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26." Current year lib value not subject M&O taxablon, due to limitation under Chapter 313. A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. Enter the total current year Immited in the Complete of Subtract I from A. S. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year Immited in Subject to a Chapter 313 agreement. A. Prior year I&S value of property subject to the JETI agreement. Enter the total current year Immited value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to the JETI agreement. Enter the total prior year immited value of property subject to the JETI agreement. Enter the total prior year immited value of property subject to the JETI agreement. Enter the total prior year immited value of property subject to the JETI agreement. Enter the total prior year immited value of property subject to the JETI agreement. Enter the total prior year immited value of property subject to the JETI agreement. Enter the total prior year immited value of property subject to the JETI agreement. C. Subtract Brom A. 9. Current year total M&O taxable value. Add Line 28 included i		B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. + \$ 0	
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A. Prior year l&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to the JETI agreement	ь.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
value of property subject to the JETI agreement: C. Subtract B from A. 9. Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27. 9. Current year total M&O taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district. 1. 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 must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new Improvement. 2. Total adjustments to the current year taxable value. Add Line 30 and Line 31. 3. Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. 4. Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. 5. Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. 9. Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100. 1. Subtract I from Line 22 by line 34 and multiply by \$100. 1. Subtract I from Line 22 by line 34 and multiply by \$100. 1. Subtract I from Line 22 by line 34 and multiply by \$100. 1. Subtract I from Line 22 by line 34 and multiply by \$100. 1. Subtract I from Line 27. 1. Subtract I from Line 28 by line 34 and multiply by \$100. 1. Subtract I from Line 29 by line 34 and multiply by \$100. 1. Subtract I from Line 27 by line 34 and multiply by \$100.		A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised	
9. Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27. 5. 319,625,926 7. Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district. 7. 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 school district after Jan. 1 of the prior tax year and be located in a new improvement. 7. 7,929,336 7. Total adjustments to the current year taxable value. Add Line 30 and Line 31. 8. Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. 9. 331,696,590 4. Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. 9. 348,756,050 9. 6134 9. 6134 9. 6136 9. 6136 9. 6137 9. 6138 9. 6138 9. 6138		B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement:24	_
O. Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district. 1. 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 school district after Jan. 1 of the prior tax year and be located in a new improvement. 2. Total adjustments to the current year taxable value. Add Line 30 and Line 31. 3. Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. 4. Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. 5. Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. 6. Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100. 7. 1876 7. 1876 7. 1876 7. 1876 7. 1876		C. Subtract B from A.	50
property. Enter the current year value of property in territory annexed by the school district. 1. 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 school district after Jan. 1 of the prior tax year and be located in a new improvement. 2. Total adjustments to the current year taxable value. Add Line 30 and Line 31. 3. Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. 4. Adjusted current year l&S taxable value. Subtract Line 32 from Line 27. 5. Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. 6. Current year NNR l&S tax rate. Divide line 22 by line 34 and multiply by \$100. 7. 1876 7. 1876 7. 1876 7. 1876 7. 1876	9.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	, 319,625,926
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2. Total adjustments to the current year taxable value. Add Line 30 and Line 31. 3. Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. 4. Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. 5. Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code \$26.05(b). 6. Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	1.	item was not on the appraisal roll in the prior year. An improvement is a building, structure, texture or tence 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 school district after Jan. 1 of the prior tax year and be located in a new improvement.	ş 7,929,336
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4. Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. \$ 348,756,050 5. Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. \$.6134 /5 6. Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100. \$.1876 /5	3.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	331,696,590
5. Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code \$26.05(b). 5. Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100. 5. 1876 75	4.	Adjusted current year IRS taxable value. Subtract Line 32 from Line 27.	s 348,756,050
6. Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	5.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100.	ş.6134 /si
2010	6.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	
	7		

Tex. Iax Code \$26 01 2(6)(A)(II)

Tex. Iax Code \$26 01 2(1) -1)

Tex. Iax Code \$26 01 2(6)

Tex. Gov. Code \$26 01 2(6)

Tex. Gov. Code \$26 01 2(6)

Districts should review information from TEA when calculating their voter-approval tax rate.

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.15

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment."
- 2. Enrichment Tax Rate: "A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies' and the copper pennies.' School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies' which are subject to compression with any increases in the guaranteed yield.36
- Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. *

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election, 32 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 10

Line	Voter-Approval Tax Rate Worksheet	Amount/R	late
38.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 31	_{\$} .5689	/\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. 14		
	A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)		
	B. \$0.05 per \$100 of taxable	; .05	/\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39.		
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ¹⁹	, .6189	/\$100
41.	Total current year debt to be paid with property 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 school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. **		
	Enter debt amount:		
	B. Subtract unencumbered fund amount used to reduce total debt		
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt		
	D. Adjust debt: Subtract B and C from A.	s 729,194	
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. "	s 0	

¹⁴ Tex. Tax Code 526.0H(n)
15 Tex. Edu. Code 548.2551(a)(3)

Tex. Tax Code \$26.08(1) and Tex. Edu. Code \$45.0032
Tex. Edu. Code \$948.202(a-1)(2) and 48.202(f)
Tex. Edu. Code \$45.0021(a)

Tev. Edu. Code \$11.384(b)
Tev. Edu. Code \$11.384(b-1)
Tev. Edu. Code \$148.255 and 48.2551(b)(1) and (b)(2)

[&]quot; Tex. Tax Code \$26.08(nH2)

¹ Tex Edu. Code \$45,003(d) Tex Edu. Code \$45,003(e)

Line	Voter-Approval Tax Rate Worksheet	31630733		Amount	/Rate
43.	Adjusted current year debt. Subtract line 42 from line 41D.			₅ 729,194	
44.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the I 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, No greater than 100%. In	ote that the rate			
	A. Enter the current year anticipated collection rate certified by the collector.	100	%		
	B. Enter the prior year actual collection rates	99	46		
	C. Enter the 2023 actual collection rate	99	%		
	D. Enter the 2022 actual collection rate.	100	%	100	*
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.			_{\$} 729,194	
46.	Current year total taxable value. Enter the amount on Line 27 of the No-New-Revenue Tax Rate Worksheet.			, 374,907	,451
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.			5.1945	_/\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47.				
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, of the date of the county unit system's abolition to the sum of Lines 40 and 47.15	add the NNR tax	rate as	_{\$} .8134	75100

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Une	Voter-Approval Rate Adjustment for Poliution Control Requirements Worksheet	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 19 The school district shall provide its tax assessor with a copy of the letter. 40	ş O
50.	Current year total taxable value. Enter the amount on Line 27 of the No-New-Revenue Tax Rate Worksheet.	5 356,684,826
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	s 0 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$.6189 /5100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. 41 As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount	/Rate
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the No-New-Revenue Tax Rate Worksheet.	s .8614	/\$100
54.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s O	_/5100

Tes Tax Code \$28 012(10) and 26 04(b)

[&]quot; Ic., lax Code 426.04(h), (h-1) and th-2)
" Tex, Tax Code 126.04(b)

[&]quot; Tex Tax Code \$26 08(q)

[&]quot; Tex Tax Code \$26,045(a)

Une	Prior Year Disaster Adjustment Worksheet	Amou	nt/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	₅ 0	/5100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	s 0	/\$100
*****	CTION 5: Total Tax Rate ste the applicable total tax rates as calculated above.		
No	-New-Revenue Tax Rate	₅ .8010	/5100
Ente		.8134	- /5100

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 must include the following as an addendum:

- 1_{\odot} 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 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 42

print here ▶ Wes Cozin

Printed Name of School District Begresentative

sign here

School District Representative

8/17/2025