

# 2025 Tax Rate Calculation Worksheet

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

**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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 809,439,157
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 63,615,730
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 745,823,427
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.786900 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 0
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 745,823,427

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> 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. <sup>5</sup>	\$ 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. A. Absolute exemptions. Use prior year market value: ..... \$ 581,760 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 57,995,630 C. Value loss. Add A and B. <sup>6</sup>	\$ 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: ..... - \$ 37,080 C. Value loss. Subtract B from A. <sup>7</sup>	\$ 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. <sup>8</sup>	\$ 31,181
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. <sup>9</sup> 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.	\$ 5,428,417
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. <sup>10</sup> A. Certified values. <sup>11</sup> ..... \$ 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: ..... - \$ 0 C. Total current year value. Subtract B from A.	\$ 827,509,830
18.	Total value of properties under protest or not included on certified appraisal roll. <sup>12</sup> 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. <sup>13</sup> ..... \$ 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. <sup>14</sup> ..... + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §§26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)<sup>12</sup> Tex. Tax Code §26.01(c) and (d)<sup>13</sup> Tex. Tax Code §26.01(c)<sup>14</sup> Tex. Tax Code §26.01(d)

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

## 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.<sup>20</sup>

- 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.<sup>21</sup>
- Enrichment Tax Rate:**<sup>22</sup> 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.<sup>23</sup>
- 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.<sup>24</sup>

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.<sup>25</sup> 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.<sup>26</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>27</sup>	\$ 0.616900 /\$100

<sup>15</sup> Tex. Tax Code §26.0126(i)(B)

<sup>16</sup> Tex. Tax Code §26.0126(i)(C) and 26.0126(i)(b)

<sup>17</sup> Tex. Tax Code §26.0126(i)(a)

<sup>18</sup> Tex. Tax Code §26.04(4-3)

<sup>19</sup> Tex. Tax Code §26.0126(i)

<sup>20</sup> Tex. Tax Code §26.08(n)

<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>22</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>23</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

<sup>24</sup> Tex. Edu. Code §45.0021(a)

<sup>25</sup> Tex. Edu. Code §11.184(b)

<sup>26</sup> Tex. Edu. Code §11.184(b-1)

<sup>27</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>28</sup> A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.000000 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0.050000 /\$100	\$ 0.050000 /\$100
29.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>29</sup>	\$ 0.666900 /\$100
30.	<b>Total current year debt to be paid with property tax revenue.</b> 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. <sup>30</sup> Enter debt amount: ..... \$ 1,089,525 B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ 0 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. .... - \$ 94,114 D. Adjust debt: Subtract B and C from A.	\$ 995,411
31.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>31</sup>	\$ 37,299
32.	<b>Adjusted current year debt.</b> Subtract line 31 from line 30D.	\$ 958,112
33.	<b>Current year anticipated collection rate.</b> 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%. <sup>32</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> 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 %
34.	<b>Current year debt adjusted for collections.</b> 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.	\$ 967,789
35.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 790,707,690
36.	<b>Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.122395 /\$100
37.	<b>Current year voter-approval tax rate.</b> Add Lines 29 and 36. 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. <sup>34</sup>	\$ 0.789295 /\$100

<sup>28</sup> Tex. Tax Code §26.08(n)(2)<sup>29</sup> Tex. Edu. Code §45.003(d)<sup>30</sup> Tex. Tax Code §26.012(f)<sup>31</sup> Tex. Tax Code §§26.012(10) and 26.04(b)<sup>32</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>35</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>36</sup>	\$ 0
39.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 780,707,690
40.	<b>Additional rate for pollution control.</b> Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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. <sup>37</sup> 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.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.786900 /\$100
43.	<b>Prior voter-approval tax rate.</b> 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.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.	\$ 0.000000 /\$100
45.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> 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.

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

<sup>35</sup> Tex. Tax Code §26.045(d)

<sup>36</sup> Tex. Tax Code §26.045(f)

<sup>37</sup> 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**

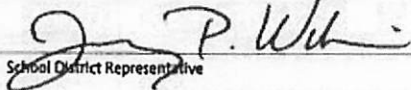
Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education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

**print  
here** ▶

Jeremy Williams

Printed Name of School District Representative

**sign  
here** ▶

  
School District Representative

Date

8/11/25

<sup>34</sup> Tex. Tax Code §26.04(c)

# 2025 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

Cisco ISD

School District's Name

1503 Liggett St., Cisco, TX 76437

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

(254) 442-3056

Phone (area code and number)

www.ciscoisd.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 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.

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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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 820,706,166
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 29,985,770
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 790,720,396
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.691400 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 0
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 790,720,396

<sup>1</sup> Tex. Tax Code §26.012(14)<sup>2</sup> Tex. Tax Code §26.012(14)<sup>3</sup> Tex. Tax Code §26.012(13)<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 10,700</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value:..+ \$ 31,943,460</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 31,954,160
11.	<p><b>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.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value.</b> ..... \$ 3,550,170</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 79,840</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 3,470,330
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 35,424,490
13.	<b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.	\$ 755,295,906
14.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ 5,222,115
15.	<b>Taxes refunded for years preceding prior year.</b> 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. <sup>8</sup>	\$ 86
16.	<p><b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15.<sup>9</sup></p> <p>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.</p>	\$ 5,222,201
17.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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.<sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ 1,062,433,536</p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>C. Total current year value.</b> Subtract B from A.</p>	\$ 1,062,433,536
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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.<sup>13</sup> ..... \$ 0</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>14</sup> ..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ 0

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §§26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)<sup>12</sup> Tex. Tax Code §26.01(c) and (d)<sup>13</sup> Tex. Tax Code §26.01(c)<sup>14</sup> Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 19,439,570
20.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>16</sup> 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. <sup>17</sup> If completing this section, the taxing unit must include supporting documentation in Section 6. <sup>18</sup> Taxing units that are not affected, enter 0.	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Lines 19 and 20. <sup>19</sup>	\$ 1,042,993,966
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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.	<b>Total adjustments to the current year taxable value.</b> Add lines 22 and 23.	\$ 171,677,950
25.	<b>Adjusted current year taxable value.</b> Subtract line 24 from line 21.	\$ 871,316,016
26.	<b>Current year NNR tax rate.</b> Divide line 16 by line 25 and multiply by \$100.	\$ 0.599346 /\$100

## 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.<sup>20</sup>

- 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.<sup>21</sup>
- Enrichment Tax Rate:**<sup>22</sup> 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.<sup>23</sup>
- 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.<sup>24</sup>

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.<sup>25</sup> 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*.<sup>26</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>27</sup>	\$ 0.568900 /\$100

<sup>15</sup> Tex. Tax Code §26.012(6)(B)

<sup>16</sup> Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

<sup>17</sup> Tex. Tax Code §26.012(1-a)

<sup>18</sup> Tex. Tax Code §26.04(d-3)

<sup>19</sup> Tex. Tax Code §26.012(6)

<sup>20</sup> Tex. Tax Code §26.08(n)

<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>22</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>23</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

<sup>24</sup> Tex. Edu. Code §45.0021(a)

<sup>25</sup> Tex. Edu. Code §11.184(b)

<sup>26</sup> Tex. Edu. Code §11.184(b-1)

<sup>27</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>28</sup> A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.073300 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0.050000 /\$100	\$ 0.073300 /\$100
29.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>29</sup>	\$ 0.642200 /\$100
30.	<b>Total current year debt to be paid with property tax revenue.</b> 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. <b>Debt</b> 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. <sup>30</sup> Enter debt amount: ..... \$ 0 B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ 0 D. <b>Adjust debt:</b> Subtract B and C from A.	\$ 0
31.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>31</sup>	\$ 0
32.	<b>Adjusted current year debt.</b> Subtract line 31 from line 30D.	\$ 0
33.	<b>Current year anticipated collection rate.</b> 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%. <sup>32</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> 99.50 % B. Enter the 2024 actual collection rate 97.91 % C. Enter the 2023 actual collection rate 99.48 % D. Enter the 2022 actual collection rate 99.71 %	99.50 %
34.	<b>Current year debt adjusted for collections.</b> 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.	\$ 0
35.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,042,993,966
36.	<b>Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.000000 /\$100
37.	<b>Current year voter-approval tax rate.</b> Add Lines 29 and 36. 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. <sup>34</sup>	\$ 0.642200 /\$100

<sup>28</sup> Tex. Tax Code §26.08(n)(2)<sup>29</sup> Tex. Edu. Code §45.003(d)<sup>30</sup> Tex. Tax Code §26.012(7)<sup>31</sup> Tex. Tax Code §526.012(10) and 26.04(b)<sup>32</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>35</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>36</sup>	\$ 0
39.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,042,993,966
40.	<b>Additional rate for pollution control.</b> Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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. <sup>37</sup> 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.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.691400 /\$100
43.	<b>Prior voter-approval tax rate.</b> 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.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.	\$ 0.000000 /\$100
45.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> 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.

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: 37

<sup>35</sup> Tex. Tax Code §26.045(d)

<sup>36</sup> Tex. Tax Code §26.045(i)

<sup>37</sup> 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**

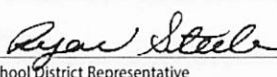
Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education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

**print  
here** ➔

Ryan Steele

Printed Name of School District Representative

**sign  
here** ➔

  
School District Representative

08/21/2025

Date

<sup>38</sup> Tex. Tax Code §26.04(c)

# 2025 Tax Rate Calculation Worksheet

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)

PO Box 37, Rising Star, TX 76471

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

risingstarisd.org

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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 82,362,483
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 10,437,205
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 71,925,278
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.755200 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 0
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 71,925,278

<sup>1</sup> Tex. Tax Code §26.012(14)<sup>2</sup> Tex. Tax Code §26.012(14)<sup>3</sup> Tex. Tax Code §26.012(13)<sup>4</sup> Tex. Tax Code §26.012(13)



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. <sup>5</sup>	\$ 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.	
	A. Absolute exemptions. Use prior year market value: .....	\$ 0
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .....	\$ 6,436,480
	C. Value loss. Add A and B. <sup>6</sup>	\$ 6,436,480
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. ....	\$ 4,804,020
	B. Current year productivity or special appraised value: .....	\$ 133,000
	C. Value loss. Subtract B from A. <sup>7</sup>	\$ 4,671,020
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 11,107,500
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 60,817,778
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 459,295
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. <sup>8</sup>	\$ 33
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. <sup>9</sup>  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.	\$ 459,328
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. <sup>10</sup>	
	A. Certified values. <sup>11</sup> .....	\$ 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: .....	\$ 0
	C. Total current year value. Subtract B from A.	\$ 86,995,269
18.	Total value of properties under protest or not included on certified appraisal roll. <sup>12</sup>	
	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. <sup>13</sup> .....	\$ 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. <sup>14</sup> .....	\$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §§26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)<sup>12</sup> Tex. Tax Code §26.01(c) and (d)<sup>13</sup> Tex. Tax Code §26.01(c)<sup>14</sup> Tex. Tax Code §26.01(d)

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

## 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.<sup>20</sup>

- 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.<sup>21</sup>
- Enrichment Tax Rate:**<sup>22</sup> 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.<sup>23</sup>
- 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.<sup>24</sup>

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.<sup>25</sup> 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.<sup>26</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

27.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>27</sup>	\$ 0.61690 /\$100
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<sup>15</sup> Tex. Tax Code §26.012(6)(B)

<sup>16</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

<sup>17</sup> Tex. Tax Code §26.012(1-a)

<sup>18</sup> Tex. Tax Code §26.04(d-3)

<sup>19</sup> Tex. Tax Code §26.012(6)

<sup>20</sup> Tex. Tax Code §26.08(n)

<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>22</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>23</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

<sup>24</sup> Tex. Edu. Code §45.0021(a)

<sup>25</sup> Tex. Edu. Code §11.184(b)

<sup>26</sup> Tex. Edu. Code §11.184(b-1)

<sup>27</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)

<b>28. Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>28</sup> A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.138300 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0.050000 /\$100	\$ 0.138300 /\$100 \$ 0.050000 /\$100
<b>29. Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>29</sup>	\$ 0.755200 /\$100
<b>30. Total current year debt to be paid with property tax revenue.</b> 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. <sup>30</sup> Enter debt amount: ..... \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ 0 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	\$ 0
<b>31. Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>31</sup>	\$ 0
<b>32. Adjusted current year debt.</b> Subtract line 31 from line 30D.	\$ 0
<b>33. Current year anticipated collection rate.</b> 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%. <sup>32</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> 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 %
<b>34. Current year debt adjusted for collections.</b> 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.	\$ 0
<b>35. Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 79,750,798
<b>36. Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.000000 /\$100
<b>37. Current year voter-approval tax rate.</b> Add Lines 29 and 36. 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. <sup>34</sup>	\$ 0.755200 /\$100

<sup>28</sup> Tex. Tax Code §26.08(n)(2)<sup>29</sup> Tex. Edu. Code §45.003(d)<sup>30</sup> Tex. Tax Code §26.012(7)<sup>31</sup> Tex. Tax Code §526.012(10) and 26.04(b)<sup>32</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> 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.

<b>38. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>35</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>36</sup>	\$ 0
<b>39. Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 79,750,798
<b>40. Additional rate for pollution control.</b> Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
<b>41. Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 37 and line 40.	\$ 0.755200 /\$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. <sup>37</sup> 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).

<b>42. Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.755200 /\$100
<b>43. Prior voter-approval tax rate.</b> 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
<b>44. Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.	\$ 0.000000 /\$100
<b>45. Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0.755200 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 0.584738 /\$100

Enter the current year NNR tax rate from Line 26.

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: 37

<sup>35</sup> Tex. Tax Code §26.045(d)

<sup>36</sup> Tex. Tax Code §26.045(i)

<sup>37</sup> 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.<sup>38</sup>

**print  
here** ➤

Monty Jones

Printed Name of School District Representative

**sign  
here** ➤

*Monty Jones*  
School District Representative

8/15/2025

Date

<sup>38</sup> Tex. Tax Code §26.04(c)

# 2025 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 and JETI Agreements

Form 50-859

\_\_\_\_\_  
Ranger ISD

(254) 647-1187

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

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

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. <sup>5</sup>	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 23,865,710</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 7,776,377</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 31,642,087
11.	<p>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.</p> <p>A. Prior year market value. .... \$ 858,230</p> <p>B. Current year productivity or special appraised value: ..... - \$ 12,760</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 845,470
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 32,487,557
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 162,233,521
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. <sup>8</sup>	\$ 478
16.	<p>Adjusted prior year levy with refunds. Add Line 14 and Line 15.<sup>9</sup></p> <p>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.</p>	\$ 1,156,716
17.	<p>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.<sup>10</sup></p> <p>A. Certified values.<sup>11</sup> ..... \$ 238,173,142</p> <p>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</p> <p>C. Total current year value. Subtract B from A.</p>	\$ 238,173,142
18.	<p>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></p> <p>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.<sup>13</sup> ..... \$ 0</p> <p>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.<sup>14</sup> ..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 0

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §§26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)<sup>12</sup> Tex. Tax Code §26.01(c) and (d)<sup>13</sup> Tex. Tax Code §26.01(c)<sup>14</sup> Tex. Tax Code §26.01(d)



19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 5,385,585
20.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>16</sup> 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. <sup>17</sup> If completing this section, the taxing unit must include supporting documentation in Section 6. <sup>18</sup> Taxing units that are not affected, enter 0.	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Lines 19 and 20. <sup>19</sup>	\$ 232,807,557
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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.	<b>Total adjustments to the current year taxable value.</b> Add lines 22 and 23.	\$ 10,880,000
25.	<b>Adjusted current year taxable value.</b> Subtract line 24 from line 21.	\$ 221,927,557
26.	<b>Current year NNR tax rate.</b> Divide line 16 by line 25 and multiply by \$100.	\$ 0.521213 /\$100

## 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.<sup>20</sup>

- 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.<sup>21</sup>

**Enrichment Tax Rate:**<sup>22</sup> 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.<sup>23</sup>

- 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.<sup>24</sup>

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.<sup>25</sup> 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*.<sup>26</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

27.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>27</sup>	\$ 0.611100 /\$100
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<sup>15</sup> Tex. Tax Code §26.012(6)(B)

<sup>16</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

<sup>17</sup> Tex. Tax Code §26.012(1-a)

<sup>18</sup> Tex. Tax Code §26.04(d-3)

<sup>19</sup> Tex. Tax Code §26.012(6)

<sup>20</sup> Tax Code §26.08(n)

<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>22</sup> Tex. Tax Code §26.08(l) and Tex. Edu. Code §45.0032

<sup>23</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

<sup>24</sup> Tex. Edu. Code §45.0021(a)

<sup>25</sup> Tex. Edu. Code §11.184(b)

<sup>26</sup> Tex. Edu. Code §11.184(b-1)

<sup>27</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<b>28. Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>28</sup>	\$ 0.050000 /\$100
A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .....	\$ 0.000000 /\$100
B. \$0.05 per \$100 of taxable value .....	\$ 0.050000 /\$100
<b>29. Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>29</sup>	\$ 0.661100 /\$100
<b>30. Total current year debt to be paid with property tax revenue.</b> 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. <sup>30</sup> Enter debt amount: .....	\$ 0
B. Subtract unencumbered fund amount used to reduce total debt. ....	-\$ 0
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
<b>31. Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>31</sup>	\$ 0
<b>Adjusted current year debt.</b> Subtract line 31 from line 30D.	\$ 0
<b>33. Current year anticipated collection rate.</b> 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%. <sup>32</sup>	
A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> 98.00 %	
B. Enter the 2024 actual collection rate 94.40 %	
C. Enter the 2023 actual collection rate 98.22 %	
D. Enter the 2022 actual collection rate 98.83 %	
	98.00 %
<b>34. Current year debt adjusted for collections.</b> 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.	\$ 0
<b>35. Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 232,807,557
<b>36. Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.000000 /\$100
<b>37. Current year voter-approval tax rate.</b> Add Lines 29 and 36. 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. <sup>34</sup>	\$ 0.661100 /\$100

<sup>28</sup> ex. Tax Code §26.08(n)(2)<sup>29</sup> Tex. Edu. Code §45.003(d)<sup>30</sup> Tex. Tax Code §26.012(7)<sup>31</sup> Tex. Tax Code §§26.012(10) and 26.04(b)<sup>32</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> 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.

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

<b>42.</b>	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.712700 /\$100
<b>43.</b>	<b>Prior voter-approval tax rate.</b> 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
<b>44.</b>	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.	\$ 0.000000 /\$100
<b>45.</b>	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> 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 ..... \$ 0.521213 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... \$ 0.661100 /\$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

<sup>35</sup> Tex. Tax Code §26.045(d)

<sup>36</sup> Tex. Tax Code §26.045(i)

<sup>37</sup> 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.<sup>33</sup>

print  
here

Bobby Jo Wilhelm

Printed Name of School District Representative

sign  
here

*Bobby Jo Wilhelm*

School District Representative

*Aug 15, 2025*

Date

<sup>33</sup> Tex. Tax Code §26.04(c)



# 2025 Tax Rate Calculation Worksheet

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 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 254,274,6569
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 10,102,804
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 244,171,855
4.	<b>Prior year total adopted tax rate.</b>	\$ .7961 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 0
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 244,171,855

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 0 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ...+ \$ 8,607,777 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 8,607,777
11.	<b>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.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. <b>A. Prior year market value.</b> ..... \$ 326,456 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 4,210 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 322,246
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 8,930,023
13.	<b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.	\$ 235,241,832
14.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ 1,872,760
15.	<b>Taxes refunded for years preceding prior year.</b> 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. <sup>8</sup>	\$ 0
16.	<b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup>  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.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>10</sup> <b>A. Certified values.</b> <sup>11</sup> ..... \$ 272,213,776 <b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>C. Total current year value.</b> Subtract B from A.	\$ 272,213,776

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §§26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup>	
A.	<b>Current year taxable value of properties under protest.</b> 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. <sup>13</sup> ..... \$ 0	
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup> ..... + \$ 0	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 0
19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 7,242,127
20.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 264,971,649
21.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
22.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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.	\$ 3,713,740
23.	<b>Total adjustments to the current year taxable value.</b> Add lines 21 and 22.	\$ 3,713,740
24.	<b>Adjusted current year taxable value.</b> Subtract line 23 from line 20.	\$ 261,257,909
25.	<b>Current year NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ .7168 /\$100

## 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. <sup>18</sup>

- 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. <sup>19</sup>
- Enrichment Tax Rate:** <sup>20</sup> 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. <sup>21</sup>
- 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. <sup>22</sup>

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. <sup>23</sup> 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. <sup>24</sup>

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

<sup>12</sup> Tex. Tax Code §26.01(c) and (d)

<sup>13</sup> Tex. Tax Code §26.01(c)

<sup>14</sup> Tex. Tax Code §26.01(d)

<sup>15</sup> Tex. Tax Code §26.012(5)(B)

<sup>16</sup> Tex. Tax Code §26.012(5)(B)

<sup>17</sup> [Reserved for expansion]

<sup>18</sup> [Reserved for expansion]

<sup>19</sup> Tex. Tax Code §26.08(n)

<sup>20</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>21</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>22</sup> Tex. Edu. Code §54B.202(a-1)(2) and 48.202(f)

<sup>23</sup> Tex. Edu. Code §45.0021(a)

<sup>24</sup> Tex. Edu. Code §11.184(b)

<sup>25</sup> Tex. Edu. Code §11.184(b-1)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	\$ .5987 /\$100
27.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ ..... /\$100 B. \$0.05 per \$100 of taxable value ..... \$ .05 /\$100	\$ .05 /\$100
28.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ .6487 /\$100
29.	<b>Total current year debt to be paid with property tax revenue.</b> 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. <sup>28</sup> Enter debt amount: ..... \$ 318,600 B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ 350 D. <b>Adjust debt:</b> Subtract B and C from A.	\$ 318,250
30.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
31.	<b>Adjusted current year debt.</b> Subtract line 30 from line 29D.	\$ 318,250
32.	<b>Current year anticipated collection rate.</b> 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%. <sup>30</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>31</sup> 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 %
33.	<b>Current year debt adjusted for collections.</b> 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.	\$ 318,250
34.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 264,971,649
35.	<b>Current year debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ .1201 /\$100
36.	<b>Current year voter-approval tax rate.</b> Add Lines 28 and 35. 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. <sup>32</sup>	\$ .7688 /\$100

<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)<sup>26</sup> Tex. Tax Code §26.08(n)(2)<sup>27</sup> Tex. Edu. Code §45.003(d)<sup>28</sup> Tex. Edu. Code §45.003(d)<sup>29</sup> Tex. Tax Code §26.012(7)<sup>30</sup> Tex. Tax Code §§26.012(10) and 26.04(b)<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)<sup>32</sup> Tex. Tax Code §26.04(b)<sup>33</sup> 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
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ 0
38.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ 0 /\$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. <sup>35</sup> 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
41.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0 /\$100
42.	<b>Prior voter-approval tax rate.</b> 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 /\$100
43.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ .7168 /\$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ .7688 /\$100

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. <sup>36</sup>

print  
here

Terry Treadway

Printed Name of School District Representative

sign  
here



School District Representative

8/1/25

Date

<sup>33</sup> Tex. Tax Code §26.045(d)

<sup>34</sup> Tex. Tax Code §26.045(i)

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

<sup>36</sup> Tex. Tax Code §26.04(c)

# 2025 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

Cross Plains ISD

(254) 725-6121

School District's Name

Phone (area code and number)

700 N. Main, Cross Plains, TX 76443

www.crossplainsisd.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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 383,707,190
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 19,592,659
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 364,114,531
4.	<b>Prior year total adopted tax rate.</b>	\$ .75750 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 0
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 364,114,531

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No New Revenue Tax Rate Worksheet	Amount/Rate
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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 freepoint 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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 64,579 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 2,114,092 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 2,178,671
11.	<b>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.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. <b>A. Prior year market value.</b> ..... \$ 4,488,648 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 116,120 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 4,372,528
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 6,551,199
13.	<b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.	\$ 357,563,332
14.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ 2,708,542
15.	<b>Taxes refunded for years preceding prior year.</b> 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. <sup>8</sup>	\$ 3,467
16.	<b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup> 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.	\$ 2,712,009
17.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>10</sup> <b>A. Certified values.</b> <sup>11</sup> ..... \$ 376,978,439 <b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>C. Total current year value.</b> Subtract B from A.	\$ 376,978,439
18.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup> <b>A. Current year taxable value of properties under protest.</b> 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. <sup>13</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)<sup>12</sup> Tex. Tax Code §26.01(c) and (d)<sup>13</sup> Tex. Tax Code §26.01(c)<sup>14</sup> Tex. Tax Code §26.01(d)



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

## 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.<sup>20</sup>

- 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.<sup>21</sup>
- Enrichment Tax Rate:**<sup>22</sup> 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.<sup>23</sup>
- 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.<sup>24</sup>

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.<sup>25</sup> 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*.<sup>26</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>27</sup>	\$ .61920 /\$100

<sup>15</sup> Tex. Tax Code §26.012(6)(B)

<sup>16</sup> Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

<sup>17</sup> Tex. Tax Code §26.012(1-a)

<sup>18</sup> Tex. Tax Code §26.04(d-3)

<sup>19</sup> Tex. Tax Code §26.012(6)

<sup>20</sup> Tex. Tax Code §26.08(n)

<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>22</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>23</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

<sup>24</sup> Tex. Edu. Code §45.0021(a)

<sup>25</sup> Tex. Edu. Code §11.184(b)

<sup>26</sup> Tex. Edu. Code §11.184(b-1)

<sup>27</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>28</sup> A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ <u>.13830</u> /\$100 B. \$0.05 per \$100 of taxable value ..... \$ <u>.05</u> /\$100	\$ <u>.13830</u> /\$100
29.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>29</sup>	\$ <u>.75750</u> /\$100
30.	<b>Total current year debt to be paid with property tax revenue.</b> 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. <sup>30</sup> Enter debt amount: ..... \$ <u>0</u> B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u> C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>0</u> D. <b>Adjust debt:</b> Subtract B and C from A.	\$ <u>0</u>
31.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>31</sup>	\$ <u>0</u>
32.	<b>Adjusted current year debt.</b> Subtract line 31 from line 30D.	\$ <u>0</u>
33.	<b>Current year anticipated collection rate.</b> 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%. <sup>32</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... % B. Enter the 2024 actual collection rate ..... % C. Enter the 2023 actual collection rate ..... % D. Enter the 2022 actual collection rate ..... %	<u>0</u> %
34.	<b>Current year debt adjusted for collections.</b> 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.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>367,456,559</u>
36.	<b>Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.	\$ <u>0</u> /\$100
37.	<b>Current year voter-approval tax rate.</b> Add Lines 29 and 36. 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. <sup>34</sup>	\$ <u>.75750</u> /\$100

<sup>28</sup> Tex. Tax Code §26.08(n)(2)<sup>29</sup> Tex. Edu. Code §45.003(d)<sup>30</sup> Tex. Tax Code §26.012(7)<sup>31</sup> Tex. Tax Code §526.012(10) and 26.04(b)<sup>32</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>35</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>36</sup>	\$ 0
39.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 367,456,559
40.	<b>Additional rate for pollution control.</b> Divide line 38 by line 39 and multiply by \$100.	\$ 0 /\$100
41.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 37 and line 40.	\$ .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.<sup>37</sup> 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.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
43.	<b>Prior voter-approval tax rate.</b> 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.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.	\$ _____ /\$100
45.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ _____ /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

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

<sup>35</sup> Tex. Tax Code §26.045(d)

<sup>36</sup> Tex. Tax Code §26.045(i)

<sup>37</sup> 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.<sup>18</sup>

**print  
here** →

Sarah Harris

Printed Name of School District Representative

**sign  
here** →

*Sarah Harris*  
School District Representative

Date

8/6/25

<sup>18</sup> Tex. Tax Code §26.04(c)

# 2025 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

Lingleville 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 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.

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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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ <u>214,093,572</u>
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ <u>13,047,601</u>
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>201,045,971</u>
4.	<b>Prior year total adopted tax rate.</b>	\$ <u>.9144</u> /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> A. Original prior year ARB values: ..... \$ <u>0</u> B. Prior year values resulting from final court decisions: ..... \$ <u>0</u> C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ <u>0</u>
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ <u>0</u> B. Prior year disputed value: ..... \$ <u>0</u> C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ <u>0</u>
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ <u>0</u>
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>201,045,971</u>

<sup>1</sup> Tex. Tax Code §26.012(14)<sup>2</sup> Tex. Tax Code §26.012(14)<sup>3</sup> Tex. Tax Code §26.012(13)<sup>4</sup> 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. <sup>5</sup>	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 193,900</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 1,259,130</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 1,453,030
11.	<p>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.</p> <p>A. Prior year market value: ..... \$ 3,048,570</p> <p>B. Current year productivity or special appraised value: ..... - \$ 31,590</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 3,016,980
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,470,010
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 196,575,961
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 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. <sup>8</sup>	\$ 2,425.02
16.	<p>Adjusted prior year levy with refunds. Add Line 14 and Line 15.<sup>9</sup></p> <p>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.</p>	\$ 1,799,916
17.	<p>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.<sup>10</sup></p> <p>A. Certified values.<sup>11</sup> ..... \$ 243,671,329</p> <p>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: ..... - \$ 1,803,820</p> <p>C. Total current year value. Subtract B from A.</p>	\$ 241,867,509
18.	<p>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></p> <p>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.<sup>13</sup> ..... \$ 0</p> <p>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.<sup>14</sup> ..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 0

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)<sup>12</sup> Tex. Tax Code §26.01(c) and (d)<sup>13</sup> Tex. Tax Code §26.01(c)<sup>14</sup> Tex. Tax Code §26.01(d)

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

## 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.<sup>20</sup>

- 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.<sup>21</sup>
- Enrichment Tax Rate:**<sup>22</sup> 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.<sup>23</sup>
- 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.<sup>24</sup>

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.<sup>25</sup> 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*.<sup>26</sup> Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>27</sup>	\$ 05689 /\$100

<sup>15</sup> Tex. Tax Code §26.012(6)(B)

<sup>16</sup> Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

<sup>17</sup> Tex. Tax Code §26.012(1-a)

<sup>18</sup> Tex. Tax Code §26.04(d-3)

<sup>19</sup> Tex. Tax Code §26.012(6)

<sup>20</sup> Tex. Tax Code §26.08(n)

<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>22</sup> Tex. Tax Code §26.08(l) and Tex. Edu. Code §45.0032

<sup>23</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

<sup>24</sup> Tex. Edu. Code §45.0021(a)

<sup>25</sup> Tex. Edu. Code §11.184(b)

<sup>26</sup> Tex. Edu. Code §11.184(b-1)

<sup>27</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>28</sup> A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ .05 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0 /\$100	\$ .05 /\$100
29.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>29</sup>	\$ 0.6189 /\$100
30.	<b>Total current year debt to be paid with property tax revenue.</b> 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. <b>Debt</b> 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. <sup>30</sup> Enter debt amount: ..... \$ 574,433 B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ 0 D. <b>Adjust debt:</b> Subtract B and C from A.	\$ 574,433
31.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>31</sup>	\$ 0
32.	<b>Adjusted current year debt.</b> Subtract line 31 from line 30D.	\$ 574,433
33.	<b>Current year anticipated collection rate.</b> 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%. <sup>32</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> 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 %
34.	<b>Current year debt adjusted for collections.</b> 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.	\$ 574,433
35.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 232,094,296
36.	<b>Current year debt rate.</b> Divide Line 34 by Line 35 and multiply by \$100.	\$ .2475 /\$100
37.	<b>Current year voter-approval tax rate.</b> Add Lines 29 and 36. 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. <sup>34</sup>	\$ 08664 /\$100

<sup>28</sup> Tex. Tax Code §26.08(n)(2)<sup>29</sup> Tex. Edu. Code §45.003(d)<sup>30</sup> Tex. Tax Code §26.012(7)<sup>31</sup> Tex. Tax Code §526.012(10) and 26.04(b)<sup>32</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>35</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>36</sup>	\$ 0
39.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 232,094,296
40.	<b>Additional rate for pollution control.</b> Divide line 38 by line 39 and multiply by \$100.	\$ 0 /\$100
41.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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. <sup>37</sup> 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.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ .9144 /\$100
43.	<b>Prior voter-approval tax rate.</b> 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 /\$100
44.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 43 from Line 42.	\$ .9144 /\$100
45.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable 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

<sup>35</sup> Tex. Tax Code §26.045(d)

<sup>36</sup> Tex. Tax Code §26.045(i)

<sup>37</sup> 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.<sup>28</sup>

print  
here ▶

DeeCee J. McDougal

Printed Name of School District Representative

sign  
here ▶

DeeCee J. McDougal

School District Representative

8-21-25

Date

<sup>28</sup> Tex. Tax Code §26.04(c)

# 2025 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

De Leon Independent School District

School District's Name

(254) 893-8210

Phone (area code and number)

425 S. Texas St., De Leon, Texas 76444

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

deleonisd.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 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 397,783,784
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 38,005,843
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 359,777,941
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.8073 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> A. Original prior year ARB values: ..... \$ ..... B. Prior year values resulting from final court decisions: ..... - \$ ..... C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ .....
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ ..... B. Prior year disputed value: ..... - \$ ..... C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ .....
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ .....
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 359,777,941

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ _____
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 62,550 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value...+ \$ 8,672,689 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 8,735,239
11.	<b>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.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. <b>A. Prior year market value.</b> ..... \$ 968,301 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 158,400 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 809,901
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 9,545,140
13.	<b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.	\$ 350,232,801
14.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ 2,827,429
15.	<b>Taxes refunded for years preceding prior year.</b> 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. <sup>8</sup>	\$ _____
16.	<b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup> 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.	\$ 2,827,429
17.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>10</sup> <b>A. Certified values.</b> <sup>11</sup> ..... \$ 413,232,580 <b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____ <b>C. Total current year value.</b> Subtract B from A.	\$ 413,232,580

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(13)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012 and 26.04(c-2)<sup>11</sup> Tex. Tax Code §26.012(6)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
18.	Total value of properties under protest or not included on certified appraisal roll. <sup>12</sup>	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under protest. The list shows the appraisal districts 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.	\$ 215,816
	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. <sup>13</sup> + \$	\$ 215,816
	C. Total value under protest or not certified. Add A and B.	\$ 215,816
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. <sup>15</sup>	\$ 20,993,344
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 392,455,052
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.	\$
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.	\$ 18,780,131
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 18,780,131
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 373,674,921
25.	Current year NMR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.7567 /\$100

## 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.<sup>16</sup>

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current 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.<sup>17</sup>
- 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 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.<sup>18</sup>
- 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.<sup>19</sup>

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 penalties) 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.<sup>20</sup> 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.<sup>21</sup>

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

12 Tax. Code §26.01(c) and (d)  
 13 Tax. Code §26.01(c)  
 14 Tax. Code §26.01(d)  
 15 Tax. Code §26.012(d)(9)  
 16 Tax. Code §26.012(d)(9)  
 17 Tax. Code §26.012(d)(9)  
 18 [Reserved for expansion]  
 19 [Reserved for expansion]  
 20 Tax. Code §26.08(n)  
 21 Tax. Code §26.08(n)  
 22 Tax. Code §26.08(n) and Tax. Code §45.0032  
 23 Tax. Code §45.0032-1(2) and 45.0032  
 24 Tax. Code §45.0032-1(2)  
 25 Tax. Code §11.184(b)  
 26 Tax. Code §11.184(b)  
 27 Tax. Code §11.184(b)



Line	Water Approval Tax Rate Worksheet	Amount/Rate
26.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	\$ 0.6099 /\$100
27.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.1124 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ 0.0500 /\$100	\$ 0.1124 /\$100
28.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ 0.7223 /\$100
29.	<b>Total current year debt to be paid with property tax revenue.</b> 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. <sup>28</sup> Enter debt amount: ..... \$ 414,740 B. Subtract unencumbered fund amount used to reduce total debt ..... - \$ 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 ..... - \$ 69,009 D. Adjust debt: Subtract B and C from A.	\$ 329,117
30.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$
31.	<b>Adjusted current year debt.</b> Subtract line 30 from line 29D.	\$ 329,117
32.	<b>Current year anticipated collection rate.</b> 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%. <sup>30</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>31</sup> 98.66 % B. Enter the 2024 actual collection rate 98.14 % C. Enter the 2023 actual collection rate 96.70 % D. Enter the 2022 actual collection rate 100 %	98.66 %
33.	<b>Current year debt adjusted for collections.</b> 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.	\$ 333,587
34.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 392,455,052
35.	<b>Current year debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.0850 /\$100
36.	<b>Current year voter-approval tax rate.</b> Add Lines 28 and 35. 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. <sup>32</sup>	\$ 0.8073 /\$100

<sup>25</sup> Tex. Edu. Code §94B.253, 48.2551(b)(1) and (b)(2)<sup>26</sup> Tex. Tax Code §26.08(n)(2)<sup>27</sup> Tex. Edu. Code §45.003(d)<sup>28</sup> Tex. Edu. Code §45.003(d)<sup>29</sup> Tex. Tax Code §26.012(7)<sup>30</sup> Tex. Tax Code §526.012(10) and 26.04(b)<sup>31</sup> Tex. Tax Code §526.04(b), (h-1) and (h-2)<sup>32</sup> Tex. Tax Code §26.04(b)<sup>33</sup> 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	Description	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>11</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>12</sup>	\$ _____
38.	Current year total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$ _____
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ _____ /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ _____ /\$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. <sup>13</sup> 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	Description	Amount/Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ _____ /\$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.	\$ _____ /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ _____ /\$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).	\$ _____ /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... \$ 0.7567 /\$100  
 Enter the current year NNRR tax rate from Line 25.

Voter-Approval Tax Rate..... \$ 0.8073 /\$100  
 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. <sup>14</sup>

print  
here

Kenneth Thompson  
 Printed Name of School District Representative

sign  
here

*Kenneth Thompson*  
 School District Representative

7/25/25  
 Date

<sup>11</sup> Tex. Tax Code §76.045(a)  
<sup>12</sup> Tex. Tax Code §26.045(f)  
<sup>13</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §43.0032(d)  
<sup>14</sup> Tex. Tax Code §26.04(c)

# 2025 Tax Rate Calculation Worksheet

## School Districts with Chapter 313 and JETI Agreements

Form 50-884

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	Amount/Rate
1.	<b>Prior year total I&amp;S taxable value.</b> 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). <sup>1</sup> This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 364,787,886
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 26,904,994
3.	<b>Preliminary prior year adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.	\$ 337,882,892
4(a).	<b>Prior year taxable value not subject to M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b>	
A.	<b>Prior year I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total prior year appraised value of property subject to a Chapter 313 agreement: .....	\$ 58,698,900
B.	<b>Prior year M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total prior year limited value of property subject to a Chapter 313 agreement: .....	\$ 8,979,310
C.	Subtract B from A.	\$ 49,719,590
4(b).	<b>Prior year taxable value not subject to M&amp;O taxation, due to limitation under the JETI agreement.</b>	
A.	<b>Prior year I&amp;S value of property subject to the JETI agreement.</b> Enter the total prior year appraised value of property subject to a JETI agreement: .....	\$ 0
B.	<b>Prior year M&amp;O value of property subject to the JETI agreement.</b> Enter the total prior year limited value of property subject to the JETI agreement: <sup>1</sup> .....	\$ 0
C.	Subtract B from A.	\$ 0

Tex. Tax Code §26.012(1-4)  
Tex. Tax Code §26.012(1-4)  
Tex. Gov. Code §403.005

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
5.	Preliminary 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
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.	
	A. Prior year M&O tax rate: .....	\$ .6669 /\$100
	B. Prior year I&S or debt rate: .....	\$ .1945 /\$100
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.	
	A. Original prior year ARB values: .....	\$ 0
	B. Prior year values resulting from final court decisions: .....	- \$ 0
	C. Prior year value loss. Subtract B from A. <sup>4</sup>	\$ 0
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: .....	\$ 0
	B. Prior year disputed value: .....	- \$ 0
	C. Prior year undisputed value. Subtract B from A. <sup>5</sup>	\$ 0
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 0
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 288,163,302
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 337,882,892
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>6</sup>	\$ 0
13.	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 or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use the prior year market value: .....	\$ 2,030
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 1,146,427	
	C. Value loss. Add A and B. <sup>7</sup>	\$ 1,148,457
14.	Prior year taxable value lost because the 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: .....	\$ 1,290,590
	B. Current year productivity or special appraised value: .....	- \$ 12,510
	C. Value loss. Subtract B from A. <sup>8</sup>	\$ 1,278,080
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 2,426,537

\* Tex. Tax Code §26.312(13)  
 \* Tex. Tax Code §26.012(13)  
 \* Tex. Tax Code §26.312(15)  
 \* Tex. Tax Code §26.312(15)  
 \* Tex. Tax Code §26.312(15)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10.  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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 285,736,765
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11.  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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 335,456,355
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 1,905,578
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 652,462
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	
	A. M&O taxes refunded for tax years preceding the prior tax year: .....	\$ 6,257
	B. I&S taxes refunded for tax years preceding the prior tax year: .....	\$ 1,641
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. <sup>10</sup>	\$ 1,911,835
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. <sup>11</sup>	\$ 654,103
23.	Total current year I&S 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 25). These homesteads include homeowners age 65 or older or disabled. <sup>12</sup>	
	A. Certified values: <sup>11</sup> .....	\$ 374,907,451
	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.	\$ 374,907,451
24.	Total value of properties under protest or not included on certified appraisal roll. <sup>14</sup>	
	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. <sup>15</sup> .....	\$ 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. <sup>16</sup> .....	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0

<sup>9</sup> Tex. Tax Code §26.012(i)(3)  
<sup>10</sup> Tex. Tax Code §26.012(i)(3)  
<sup>11</sup> Tex. Tax Code §26.012(i)(3)  
<sup>12</sup> Tex. Tax Code §52.06012 and 26.094(c-2)  
<sup>13</sup> Tex. Tax Code §26.012(i)(6)  
<sup>14</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>15</sup> Tex. Tax Code §26.01(c)  
<sup>16</sup> Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>25. Current year tax ceilings and new property value for Chapter 313 and JETI limitations.</b>		
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. "	\$ 20,414,325	
B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. "	+ \$ 0	
C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. "	+ \$ 0	
D. Add A, B and C.	\$ 20,414,325	
<b>26. Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>29</sup> 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. <sup>30</sup> If completing this section, the taxing unit must include supporting documentation in Section 6. <sup>31</sup> Taxing units that are not affected, enter 0.		
	\$ 0	
<b>27. Current year total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Lines 25D and 26. <sup>32</sup>		
	\$ 354,493,126	
<b>28a. Current year taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b>		
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. ....	\$ 374,907,451	
B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. ....	\$ 337,847,991	
C. Subtract B from A.	\$ 37,059,460	
<b>28b. Current year taxable value not subject to M&amp;O taxation, due to limitation under the JETI agreement.</b>		
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. ....	\$ 0	
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. <sup>33</sup> .....	\$ 0	
C. Subtract B from A.	\$ 0	
<b>29. Current year total M&amp;O taxable value.</b> Add Line 28(a)C to Line 28(b)C and subtract from Line 27.		
	\$ 319,625,926	
<b>30. Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.		
	\$ 0	
<b>31. Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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.		
	\$ 7,929,336	
<b>32. Total adjustments to the current year taxable value.</b> Add Line 30 and Line 31.		
	\$ 7,929,336	
<b>33. Adjusted current year M&amp;O taxable value.</b> Subtract Line 32 from Line 29.		
	\$ 331,696,590	
<b>34. Adjusted current year I&amp;S taxable value.</b> Subtract Line 32 from Line 27.		
	\$ 348,756,050	
<b>35. Current year NNR M&amp;O tax rate.</b> 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).		
	\$ .6134	/ \$100
<b>36. Current year NNR I&amp;S tax rate.</b> Divide line 22 by line 34 and multiply by \$100.		
	\$ .1876	/ \$100
<b>37. Current year NNR total tax rate.</b> Add Line 35 and Line 36.		
	\$ .8010	/ \$100

<sup>29</sup> Tex. Tax Code §26.012(2)(A)(i).<sup>30</sup> Tex. Tax Code §26.012(5)(A)(i).<sup>31</sup> Tex. Tax Code §26.012(5)(A)(ii).<sup>32</sup> Tex. Tax Code §26.012(6)(C) and 26.01211-o).<sup>33</sup> Tex. Tax Code §26.01211-s).<sup>34</sup> Tex. Tax Code §26.04(d-3).<sup>35</sup> Tex. Tax Code §26.012(b).<sup>36</sup> Tex. Gov. Code §401.605.

**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.<sup>15</sup>

- 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.<sup>16</sup>
- Enrichment Tax Rate:**<sup>17</sup> 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.<sup>18</sup>
- 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.<sup>19</sup>

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.<sup>20</sup> 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.<sup>21</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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. <sup>22</sup>	\$ .5689 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. <sup>23</sup>	
	A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .....	\$ 0 /\$100
	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. <sup>24</sup>	\$ .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. <sup>25</sup>  Enter debt amount: .....	\$ 729,194
	B. Subtract unencumbered fund amount used to reduce total debt .....	- \$ 0
	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 .....	- \$ 0
	D. Adjust debt: Subtract B and C from A.	\$ 729,194
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. <sup>26</sup>	\$ 0

<sup>15</sup> Tex. Tax Code §26.09(n).

<sup>16</sup> Tex. Edu. Code §48.2551(a)(2).

<sup>17</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032.

<sup>18</sup> Tex. Edu. Code §948.202(a-1)(2) and 48.202(f).

<sup>19</sup> Tex. Edu. Code §45.0021(a).

<sup>20</sup> Tex. Edu. Code §11.184(b).

<sup>21</sup> Tex. Edu. Code §11.184(b-1).

<sup>22</sup> Tex. Edu. Code §948.255 and 48.2551(b)(1) and (b)(2).

<sup>23</sup> Tex. Tax Code §26.08(n)(2).

<sup>24</sup> Tex. Edu. Code §45.003(d).

<sup>25</sup> Tex. Edu. Code §45.003(e).

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 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 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%. <sup>16</sup>	
	A. Enter the current year anticipated collection rate certified by the collector. <sup>17</sup>	100 %
	B. Enter the prior year actual collection rates.	99 %
	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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 374,907,451
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ .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, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47. <sup>18</sup>	\$ .8134 /\$100

### 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.

Line	Voter-Approval Rate Adjustment for Pollution 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. <sup>19</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>20</sup>	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 356,684,826
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ .6189 /\$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.<sup>21</sup> 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ .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.	\$ 0 /\$100

<sup>16</sup> Tex. Tax Code §26.012(10) and 26.04(b).

<sup>17</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2).

<sup>18</sup> Tex. Tax Code §26.04(b).

<sup>19</sup> Tex. Tax Code §26.08(a).

<sup>20</sup> Tex. Tax Code §26.045(d).

<sup>21</sup> Tex. Tax Code §26.045(e).



Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0 /\$100
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).	\$ 0 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

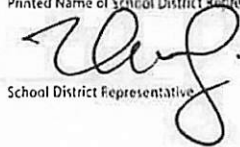
No-New-Revenue Tax Rate	\$ .8010 /\$100
Enter the current year NNR tax rate from Line 37	
Voter-Approval Tax Rate	\$ .8134 /\$100
As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used	48

**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. 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.<sup>42</sup>print  
hereWes Corzine  
Printed Name of School District Representativesign  
here  
School District Representative8/17/2025  
Date<sup>42</sup> Tex. Tax Code §26.04(c)