

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Christoval ISD

School District's Name

325-896-2520

Phone (area code and number)

20454 Ranch Rd.

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

<https://www.christovalisd.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.

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ²	\$ 404,205,106
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 43,885,242
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 360,319,864
4.	Prior year total adopted tax rate.	\$ 1.075900 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced 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. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 360,319,864
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. ⁶	\$ 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: \$ 96,430 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 10,857,219 C. Value loss. Add A and B. ⁷	\$ 10,953,649
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. \$ 1,966,510 B. Current year productivity or special appraised value: - \$ 12,380 C. Value loss. Subtract B from A. ⁸	\$ 1,954,130
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 12,907,779
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 347,412,085
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 3,737,806
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. ⁹	\$ 19,841
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. 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 taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 3,757,647

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. ¹¹ A. Certified values. ¹² \$ 431,921,719 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.	\$ 431,921,719
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ 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. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
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. ¹⁶	\$ 55,625,650
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 376,296,069
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 5,806,900
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 5,806,900
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 370,489,169
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.014239 /\$100

¹¹ Tex. Tax Code §§26.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(6)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(6)

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.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

- 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.²²
- Enrichment Tax Rate:**²³ 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.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.²⁵ 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.²⁶

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.²⁷ 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*.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁹	\$ 0.616900 /\$100
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ 0.138300 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100	\$ 0.138300 /\$100
29.	Current year maintenance and operations (M&O) tax rate. 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. ³¹	\$ 0.755200 /\$100
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (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. ³² Enter debt amount: \$ 1,158,075 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.	\$ 1,158,075

²¹ Tex. Tax Code §26.08(n)

²² Tex. Edu. Code §48.2551(a)(3)

²³ Tex. Tax Code §26.08(l) and Tex. Edu. Code §45.0032

²⁴ Tex. Edu. Code §948.202(a-1)(2)

²⁵ Tex. Tax Code §26.012(3)

²⁶ Tex. Edu. Code §45.0021(a)

²⁷ Tex. Edu. Code §11.184(b)

²⁸ Tex. Edu. Code §11.184(b-1)

²⁹ Tex. Edu. Code §948.255, 48.2551(b)(1) and (b)(2)

³⁰ Tex. Tax Code §26.08(n)(2)

³¹ Tex. Edu. Code §45.003(d)

³² Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 1,158,075
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector. ³⁵ 98.00 % B. Enter the prior year actual collection rate 96.74 % C. Enter the 2024 actual collection rate 97.00 % D. Enter the 2023 actual collection rate 97.00 %	98.00 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 1,181,709
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 376,296,069
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.314037 /\$100
37.	Current year voter-approval tax rate. 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. ³⁶	\$ 1.069237 /\$100

SECTION 3: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 376,296,069
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.069237 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. ³⁹ As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.075900 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount	Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.000000	/ \$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.069237	/ \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.014239 / \$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.069237 / \$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**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:

https://www.southwestdatasolution.com/misc/tomgreencad/2026_CHRISTOVAL_WORKSHEET_AND_BACKUP_DATA.PDF

SECTION 7: School District Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴²**print
here** ➡

Clint Askins

Printed Name of School District Representative

**sign
here** ➡

School District Representative

Date

8/4/2026

⁴² Tex. Tax Code § 26.04(c)



Tyler Johnson, Chief Appraiser

CHRISTOVAL ISD

Appraisal Roll Information Valuation Summary as of July 22, 2026

Listed below is the **CERTIFIED APPRAISAL ROLL** of the property in your district, in accordance with 26.01(a) of the property tax code. The Appraisal Review Board has completed substantially all timely filed protests, as there is less than 5% of the total appraised value left under protest.

Total Market Value:	\$	889,571,877
Total Loss to Homestead Cap, Circuit Breaker, & Ag Production	\$	287,228,548
Total Assessed Value:	\$	602,343,329
Total Loss to Absolute & Partial Exemptions	\$	170,421,610
Protested Value as of 7/22/2026	\$	-
Estimated % of Protested Value Upheld at ARB	\$	-
TOTAL TAXABLE VALUE:	\$	431,921,719
Taxable Value lost to the Freeze:	\$	37,861,146
NET TAXABLE VALUE:	\$	394,060,573
New Taxable Value for 2026:	\$	5,806,900

Tom Green County Appraisal District
2302 Pulliam St
San Angelo, TX 76905
325-658-5575

CH-CHRISTOVAL ISD (2026)

Count : 3,433

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homesite	1,665	377,802,008	Homesite	1,789	108,928,577	Agricultural	1,276	263,228,558	Mineral	285	1,785,820	
Non Homesite	210	11,936,090	Non Homesite	9	1,456,650	Inventory	0	0	Personal	144	117,774,300	
New Homesite	60	6,245,404	New Homesite	0	0	Timber	0	0	New Personal	0	0	
New Non Hs	7	414,470	New Non Hs	0	0							
Impr Market		396,397,972	(+)	Land Market	110,385,227	(+)	Prod Market	263,228,558	(+)	Other	119,560,120	(=)
												Total Market
												889,571,877

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	416	26,876,092	Agricultural	1,276	8,261,648	254,966,910	
Circuit Breaker	220	5,385,546	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
Cap Loss		32,261,638	(+)		Prod Loss	254,966,910	(=)
							Total Loss
							287,228,548

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	540	71,183,130	General	25	1,227,751	General	0	0	602,343,329
Frozen	413	51,250,733	Frozen	303	16,468,868	Frozen	19	988,186	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		122,433,863	(+)	Total Os	17,696,619	(+)	Total Dis	988,186	
Disabled Veteran			Miscellaneous			Const Exempt			
General	36	385,092	Abatements	0	0	General	28	4,447,161	
Frozen	14	154,170	Polution Control	2	5,129,849	Prorated	0	0	
100% Homesite	43	12,005,033	Freeport	0	0				
			Minimum Value	245	7,037,089				
			Temp Disaster	1	144,548				
			Other	0	0				
Total Dis Vet		12,544,295	(+)	Total Other	12,311,486	(+)	Total Exempt	4,447,161	(=)
									Total Deductions
									170,421,610

Taxable / Tax

New Frozen Taxable	257,815	(+)	Taxable Frozen	55,625,650	(+)	Taxable Non Frozen	376,038,254	(=)	Total Taxable	431,921,719
									Taxable Loss	37,861,146
									2026 Rate Per \$100	0.010759
New Frozen Tax	2,748.38	(+)	Tax Frozen	198,540.10	(+)	Tax Non Frozen	4,038,409.22	(=)	Total Tax	4,239,697.70

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	953	324,015,039	Jan 1 Market	0	Market	889,571,877
New Taxable	58	5,806,900	Jan 1 Txbl	0		
			Jan 1 Tax	0.00	% Protested	0%
Legal Acres		290,143.031	Jan 1 Avg %	0.000	Taxable	431,921,719
Ag Acres		0.000	Disaster Market	0	Tax	4,239,697.70
Inv Acres		0.000	Disaster Txbl	0		
Tmb Acres		0.000	Disaster Tax	0.00		
			Disaster Avg %	0.000		
Annexed	0	0	Est Recognizable Txbl	0		
DeAnnexed	0	0	Est Recognizable Tax	0.00		

Chapter 313 Value Limitation	Value
I&S Taxable	431,921,719
M&O Taxable	431,921,719
VLA Cap Loss	0

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

CH-CHRISTOVAL ISD (2025)

Count : 3,450

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homesite	1,647	343,409,836	Homesite	1,791	107,686,933	Agricultural	1,279	264,496,016	Mineral	301	6,397,530	
Non Homesite	19	2,525,340	Non Homesite	10	678,750	Inventory	0	0	Personal	141	120,458,250	
New Homesite	314	12,814,970	New Homesite	3	288,030	Timber	0	0	New Personal	0	0	
New Non Hs	5	70,390	New Non Hs	0	0							
Impr Market		358,820,536	(+)	Land Market	108,653,713	(+)	Prod Market	264,496,016	(+)	Other	126,855,780	(=)
												Total Market
												858,826,045

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	490	30,378,614	Agricultural	1,279	8,598,558	255,897,458	
Circuit Breaker	327	10,271,477	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
Cap Loss		40,650,091	(+)	Prod Loss	255,897,458	(=)	Total Loss
							296,547,549

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	565	72,647,805	General	24	1,131,787	General	0	0	562,278,496
Frozen	390	48,372,695	Frozen	277	15,091,409	Frozen	18	996,576	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		121,020,500	(+)	Total Os	16,223,196	(+)	Total Dis	996,576	
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	31	314,380	Abatements	0	0	General	26	4,207,976	
Frozen	15	177,840	Polution Control	2	5,096,640	Prorated	1	47,345	
100% Homesite	41	9,949,407	Freeport	0	0				
			Minimum Value	89	39,530				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		10,441,627	(+)	Total Other	5,136,170	(+)	Total Exempt	4,255,321	(=)
									Total Deductions
									158,073,390

Taxable / Tax

New Frozen Taxable	1,145,240	(+)	Taxable Frozen	43,885,242	(+)	Taxable Non Frozen	359,174,624	(=)	Total Taxable	404,205,106
									Taxable Loss	30,823,963
									2025 Rate Per \$100	0.010759
New Frozen Tax	12,307.13	(+)	Tax Frozen	145,853.22	(+)	Tax Non Frozen	3,859,047.37	(=)	Total Tax	4,017,207.72

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	955	297,558,688	Jan 1 Market	0	Market	858,826,045
New Taxable	274	11,963,144	Jan 1 Txbl	0		
			Jan 1 Tax	0.00	% Protested	0%
Legal Acres		620,910.852	Jan 1 Avg %	0.000	Taxable	404,205,106
Ag Acres		0.000	Disaster Market	0	Tax	4,017,207.72
Inv Acres		0.000	Disaster Txbl	0		
Tmb Acres		0.000	Disaster Tax	0.00		
			Disaster Avg %	0.000		
Annexed	0	0	Est Recognizable Txbl	0		
DeAnnexed	0	0	Est Recognizable Tax	0.00		
					Chapter 313 Value Limitation	Value
					I&S Taxable	404,205,106
					M&O Taxable	404,205,106
					VLA Cap Loss	0

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest



TOM GREEN COUNTY APPRAISAL DISTRICT

2302 Pulliam St, San Angelo, TX 76905

Office: 325-658-5575 - Fax: 325-657-8197 - Web: www.tomgreencad.com



MO PORTION OF 2025 REFUNDS FOR PRIOR YEARS

JULY 2025 THRU JUNE 2026

	M&O PERCENTAGE	M & O REFUND AMOUNT	TOTAL REFUND
SA-SAN ANGELO ISD	0.86819	606,695.10	698,804.53
CT- CITY OF SAN ANGELO	0.85551	525,171.62	613,869.65
CR- TOM GREEN COUNTY	0.89063	381,394.40	428,229.91
GC- GRAPE CREEK ISD	0.82001	19,858.64	24,217.56
CH- CHRISTOVAL	1.000000	19,841.06	19,841.06
WV- WATER VALLEY ISD	0.70414	9,686.76	13,756.87
WL- WALL ISD	0.74945	8,215.55	10,962.11
ML- MILES ISD	0.74168	2,570.89	3,466.31
RC- RED CREEK MUD	1.00000	285.50	285.50
FD- FIRE DISTRICT	1.00000	162.96	162.96
LK- LIPAN KICKAPOO WATER	1.00000	104.01	104.01
IC- IRION COUNTY WATER	1.00000	0.00	0.00
SC-STERLING COUNTY WATER	1.00000	0.00	0.00

YTD SUMMARY REPORT JULY 2026

CH-CHRISTOVAL ISD

YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	COLLECTED W/LATEFEES	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED	UNCOLLECTED W/LATEFEES	YTD COLLECTED W/LATEFEES
2025	4,069,001.75	(64,494.40)	12,039.11	4,016,546.46	3,936,598.48	3,940,142.37	32,894.89	11,396.71	79,947.98	3,936,598.48	80,709.12	3,940,142.37
2024	104,688.47	(9,999.65)	0.00	94,688.82	61,667.59	61,682.03	18,494.11	18,085.05	33,021.23	61,667.59	33,611.11	61,682.03
2023	40,548.69	(3,330.11)	0.00	37,218.58	26,119.68	26,123.81	11,328.70	8,278.84	11,098.90	26,119.68	11,219.47	26,123.81
2022	21,979.87	0.00	0.00	21,979.87	15,508.09	15,508.09	7,866.46	4,674.92	6,471.78	15,508.09	6,471.78	15,508.09
2021	7,006.63	0.00	0.00	7,006.63	1,508.52	1,659.37	989.67	529.82	5,498.11	1,508.52	5,570.25	1,659.37
2020	4,494.70	0.00	0.00	4,494.70	0.00	0.00	0.00	0.00	4,494.70	0.00	4,565.97	0.00
2019	1,499.55	0.00	0.00	1,499.55	9.48	9.48	7.68	3.43	1,490.07	9.48	1,502.23	9.48
2018	2,151.22	0.00	0.00	2,151.22	0.00	0.00	0.00	0.00	2,151.22	0.00	2,163.39	0.00
2017	1,664.73	0.00	0.00	1,664.73	0.00	0.00	0.00	0.00	1,664.73	0.00	1,750.29	0.00
2016	518.80	0.00	0.00	518.80	0.00	0.00	0.00	0.00	518.80	0.00	518.80	0.00
2015	2,464.16	0.00	0.00	2,464.16	0.00	0.00	0.00	0.00	2,464.16	0.00	2,678.34	0.00
2014	2,437.79	0.00	0.00	2,437.79	0.00	0.00	0.00	0.00	2,437.79	0.00	2,614.88	0.00
2013	255.18	0.00	0.00	255.18	0.00	0.00	0.00	0.00	255.18	0.00	267.64	0.00
2012	488.96	0.00	0.00	488.96	0.00	0.00	0.00	0.00	488.96	0.00	507.50	0.00
2011	1,181.88	0.00	0.00	1,181.88	103.92	103.92	183.94	57.57	1,077.96	103.92	1,096.56	103.92
2010	342.32	0.00	0.00	342.32	0.00	0.00	0.00	0.00	342.32	0.00	359.43	0.00
2009	183.65	0.00	0.00	183.65	0.00	0.00	0.00	0.00	183.65	0.00	183.65	0.00
2008	347.00	0.00	0.00	347.00	0.00	0.00	0.00	0.00	347.00	0.00	347.00	0.00
2007	592.79	0.00	0.00	592.79	0.00	0.00	0.00	0.00	592.79	0.00	592.79	0.00
2006	649.56	0.00	0.00	649.56	0.00	0.00	0.00	0.00	649.56	0.00	649.56	0.00
2005	23.53	(23.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	22.71	(22.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	689.00	(689.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	641.56	(641.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	910.30	(910.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000(PRIOR)	2,427.12	(2,427.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RATE SUMMARY INFORMATION				4,267,211.92	(82,538.38)	12,039.11	4,196,712.65	4,041,515.76	155,196.89	4,041,515.76	157,379.76	4,045,229.07
M&O	3,023,304.90	(60,040.52)	8,450.54	2,971,714.93	2,850,579.33		56,692.85	34,486.29	121,135.60	2,850,579.33		</

YTD SUMMARY PORT JULY 2025

CH-CHRISTOVAL ISD

YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	COLLECTED W/LATEFEES	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED	UNCOLLECTED W/LATEFEES	YTD COLLECTED W/LATEFEES
2024	4,408,007.54	(10,561.48)	474.32	4,397,920.38	4,257,234.19	4,260,690.27	22,251.77	847.69	140,686.19	4,257,234.19	141,290.51	4,260,690.27
2023	65,887.62	(829.30)	298.18	65,356.50	18,427.55	18,404.18	4,734.82	5,102.44	46,928.95	18,427.55	47,053.65	18,404.18
2022	27,698.75	2,956.60	340.29	30,995.64	5,814.00	5,848.03	2,172.32	1,571.15	25,181.64	5,814.00	25,181.64	5,848.03
2021	9,415.10	0.00	40.33	9,455.43	1,370.88	1,430.13	693.05	415.84	8,084.55	1,370.88	8,356.37	1,430.13
2020	8,532.36	0.00	0.00	8,532.36	3,985.84	4,265.80	2,588.03	1,371.05	4,546.52	3,985.84	4,617.79	4,265.80
2019	2,173.95	0.00	0.00	2,173.95	674.40	674.40	484.47	231.77	1,499.55	674.40	1,511.71	674.40
2018	2,151.22	0.00	0.00	2,151.22	0.00	0.00	0.00	0.00	2,151.22	0.00	2,163.39	0.00
2017	1,664.73	0.00	0.00	1,664.73	0.00	0.00	0.00	0.00	1,664.73	0.00	1,750.29	0.00
2016	518.80	0.00	0.00	518.80	0.00	0.00	0.00	0.00	518.80	0.00	518.80	0.00
2015	2,464.16	0.00	0.00	2,464.16	0.00	0.00	0.00	0.00	2,464.16	0.00	2,678.34	0.00
2014	2,437.79	0.00	0.00	2,437.79	0.00	0.00	0.00	0.00	2,437.79	0.00	2,614.88	0.00
2013	255.18	0.00	0.00	255.18	0.00	0.00	0.00	0.00	255.18	0.00	267.64	0.00
2012	488.96	0.00	0.00	488.96	0.00	0.00	0.00	0.00	488.96	0.00	507.50	0.00
2011	1,181.88	0.00	0.00	1,181.88	0.00	0.00	0.00	0.00	1,181.88	0.00	1,200.48	0.00
2010	342.32	0.00	0.00	342.32	0.00	0.00	0.00	0.00	342.32	0.00	359.43	0.00
2009	183.65	0.00	0.00	183.65	0.00	0.00	0.00	0.00	183.65	0.00	183.65	0.00
2008	347.00	0.00	0.00	347.00	0.00	0.00	0.00	0.00	347.00	0.00	347.00	0.00
2007	592.79	0.00	0.00	592.79	0.00	0.00	0.00	0.00	592.79	0.00	592.79	0.00
2006	649.56	0.00	0.00	649.56	0.00	0.00	0.00	0.00	649.56	0.00	649.56	0.00
2005	23.53	0.00	0.00	23.53	0.00	0.00	0.00	0.00	23.53	0.00	23.53	0.00
2004	22.71	0.00	0.00	22.71	0.00	0.00	0.00	0.00	22.71	0.00	22.71	0.00
2003	689.00	0.00	0.00	689.00	0.00	0.00	0.00	0.00	689.00	0.00	689.00	0.00
2002	641.56	0.00	0.00	641.56	0.00	0.00	0.00	0.00	641.56	0.00	641.56	0.00
2001	910.30	0.00	0.00	910.30	0.00	0.00	0.00	0.00	910.30	0.00	910.30	0.00
2000	118.75	0.00	0.00	118.75	0.00	0.00	0.00	0.00	118.75	0.00	118.75	0.00
1999(PRIOR)	2,465.03	0.00	0.00	2,465.03	0.00	0.00	0.00	0.00	2,465.03	0.00	2,465.03	0.00
	4,539,864.24	(8,434.18)	1,153.12	4,532,583.18	4,287,506.86	4,291,312.81	32,924.46	9,539.94	245,076.32	4,287,506.86	246,716.30	4,291,312.81
RATE SUMMARY INFORMATION												
M&O	3,285,900.78	(5,433.04)	1,018.34	3,281,486.08	3,077,693.26		26,542.68	9,270.96	203,792.82	3,077,693.25		
I&S	1,253,963.46	(3,001.14)	134.78	1,251,097.10	1,209,813.60		6,381.78	268.98	41,283.50	1,209,813.61		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	3,155,432.08	(7,560.34)	339.54	3,148,211.28	3,047,502.36		15,928.73	606.81	100,708.93	3,047,502.35		
I&S	1,252,575.46	(3,001.14)	134.78	1,249,709.10	1,209,731.83		6,323.04	240.88	39,977.26	1,209,731.84		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	4,408,007.54	(10,561.48)	474.32	4,397,920.38	4,257,234.19		22,251.77	847.69	140,686.19	4,257,234.19		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	130,468.70	2,127.30	678.80	133,274.80	30,190.90		10,613.95	8,664.15	103,083.89	30,190.90		
I&S	1,388.00	0.00	0.00	1,388.00	81.77		58.74	28.10	1,306.24	81.77		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	131,856.70	2,127.30	678.80	134,662.80	30,272.67		10,672.69	8,692.25	104,390.13	30,272.67		

PERCENT COLLECTED ORIGINAL ROLL = 96.580%
 ADJUSTED ROLL= 96.801%

YTD SUMMARY REPORT JULY 2024

CH-CHRISTOVAL ISD

YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	COLLECTED W/LATEFEES	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED	UNCOLLECTED W/LATEFEES	YTD COLLECTED W/LATEFEES
2023	3,146,791.76	(43,288.50)	4,960.23	3,108,463.49	3,028,241.04	3,029,797.10	21,162.29	1,847.86	80,222.45	3,028,241.04	80,365.74	3,029,797.10
2022	61,470.48	(15,554.33)	0.00	45,916.15	17,675.91	17,675.91	7,456.15	7,481.90	28,240.24	17,675.91	28,240.24	17,675.91
2021	13,342.73	(3,349.13)	0.00	9,993.60	540.22	552.22	1,367.82	1,028.96	9,453.38	540.22	9,780.42	552.22
2020	11,277.56	(24.19)	0.00	11,253.37	2,678.44	2,691.62	1,286.11	795.22	8,574.93	2,678.44	8,926.16	2,691.62
2019	5,101.47	0.00	0.00	5,101.47	2,546.04	2,561.24	1,531.08	818.46	2,555.43	2,546.04	2,567.59	2,561.24
2018	3,213.92	0.00	0.00	3,213.92	585.74	585.74	437.27	204.60	2,628.18	585.74	2,640.35	585.74
2017	1,664.73	0.00	0.00	1,664.73	0.00	0.00	0.00	0.00	1,664.73	0.00	1,750.29	0.00
2016	518.80	0.00	0.00	518.80	0.00	0.00	0.00	0.00	518.80	0.00	518.80	0.00
2015	2,464.16	0.00	0.00	2,464.16	0.00	0.00	0.00	0.00	2,464.16	0.00	2,678.34	0.00
2014	2,437.79	0.00	0.00	2,437.79	0.00	0.00	0.00	0.00	2,437.79	0.00	2,614.88	0.00
2013	255.18	0.00	0.00	255.18	0.00	0.00	0.00	0.00	255.18	0.00	267.64	0.00
2012	488.96	0.00	0.00	488.96	0.00	0.00	0.00	0.00	488.96	0.00	507.50	0.00
2011	1,181.88	0.00	0.00	1,181.88	0.00	0.00	0.00	0.00	1,181.88	0.00	1,200.48	0.00
2010	342.32	0.00	0.00	342.32	0.00	0.00	0.00	0.00	342.32	0.00	359.43	0.00
2009	183.65	0.00	0.00	183.65	0.00	0.00	0.00	0.00	183.65	0.00	183.65	0.00
2008	347.00	0.00	0.00	347.00	0.00	0.00	0.00	0.00	347.00	0.00	347.00	0.00
2007	1,430.10	(837.31)	0.00	592.79	0.00	0.00	0.00	0.00	592.79	0.00	592.79	0.00
2006	1,130.21	(480.65)	0.00	649.56	0.00	0.00	0.00	0.00	649.56	0.00	649.56	0.00
2005	728.81	(705.28)	0.00	23.53	0.00	0.00	0.00	0.00	23.53	0.00	23.53	0.00
2004	615.02	(592.31)	0.00	22.71	0.00	0.00	0.00	0.00	22.71	0.00	22.71	0.00
2003	1,111.42	(422.42)	0.00	689.00	0.00	0.00	0.00	0.00	689.00	0.00	689.00	0.00
2002	641.56	0.00	0.00	641.56	0.00	0.00	0.00	0.00	641.56	0.00	641.56	0.00
2001	910.30	0.00	0.00	910.30	0.00	0.00	0.00	0.00	910.30	0.00	910.30	0.00
2000	118.75	0.00	0.00	118.75	0.00	0.00	0.00	0.00	118.75	0.00	118.75	0.00
1999	4.38	0.00	0.00	4.38	0.00	0.00	0.00	0.00	4.38	0.00	4.38	0.00
1998(PRIOR)	2,467.68	0.00	0.00	2,467.68	7.03	7.03	26.08	4.97	2,460.65	7.03	2,460.65	7.03
	3,260,240.62	(65,254.12)	4,960.23	3,199,946.73	3,052,274.42	3,053,870.86	33,266.80	12,181.97	147,672.31	3,052,274.42	149,061.74	3,053,870.86
RATE SUMMARY INFORMATION												
M&O	3,258,241.86	(65,040.56)	4,960.23	3,198,161.52	3,051,942.05		33,060.94	12,074.16	146,219.47	3,051,942.05		
I&S	1,998.76	(213.56)	0.00	1,785.21	332.37		205.86	107.81	1,452.84	332.37		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	3,146,791.76	(43,288.50)	4,960.23	3,108,463.49	3,028,241.04		21,162.29	1,847.86	80,222.45	3,028,241.04		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	3,146,791.76	(43,288.50)	4,960.23	3,108,463.49	3,028,241.04		21,162.29	1,847.86	80,222.45	3,028,241.04		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	111,450.10	(21,752.06)	0.00	89,698.03	23,701.01		11,898.65	10,226.30	65,997.02	23,701.01		
I&S	1,998.76	(213.56)	0.00	1,785.21	332.37		205.86	107.81	1,452.84	332.37		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	113,448.86	(21,965.62)	0.00	91,483.24	24,033.38		12,104.51	10,334.11	67,449.86	24,033.38		

PERCENT COLLECTED ORIGINAL ROLL = 96.233%
 ADJUSTED ROLL= 97.419%

YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	COLLECTED W/LATEFEES	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED	UNCOLLECTED W/LATEFEES	YTD COLLECTED W/LATEFEES
2022	3,521,423.10	(15,470.52)	160.29	3,506,112.87	3,415,079.72	3,418,546.87	17,275.14	3,334.45	91,033.15	3,415,079.72	91,104.56	3,418,546.87
2021	32,984.02	(1,315.64)	163.25	31,831.63	18,088.67	18,117.96	4,417.81	4,519.65	13,742.96	18,088.67	14,082.00	18,117.96
2020	16,424.44	(390.23)	0.00	16,034.21	4,730.62	4,738.85	1,842.91	1,395.24	11,303.59	4,730.62	11,668.00	4,738.85
2019	6,188.16	0.00	0.00	6,188.16	1,084.74	1,094.22	517.39	321.47	5,103.42	1,084.74	5,130.78	1,094.22
2018	3,482.09	0.00	0.00	3,482.09	268.17	277.05	120.86	79.80	3,213.92	268.17	3,226.09	277.05
2017	1,855.39	0.00	0.00	1,855.39	190.66	194.24	104.11	60.44	1,664.73	190.66	1,750.29	194.24
2016	607.91	0.00	0.00	607.91	89.11	89.11	56.85	29.75	518.80	89.11	518.80	89.11
2015	2,464.16	0.00	0.00	2,464.16	0.00	0.00	0.00	0.00	2,464.16	0.00	2,678.34	0.00
2014	2,461.84	0.00	0.00	2,461.84	24.05	24.05	25.25	9.86	2,437.79	24.05	2,614.88	24.05
2013	292.44	0.00	0.00	292.44	37.26	37.26	43.59	16.17	255.18	37.26	267.64	37.26
2012	535.56	0.00	0.00	535.56	46.60	46.60	60.11	21.34	488.96	46.60	507.50	46.60
2011	1,217.09	0.00	0.00	1,217.09	35.21	35.21	49.65	16.97	1,181.88	35.21	1,200.48	35.21
2010	342.32	0.00	0.00	342.32	0.00	0.00	0.00	0.00	342.32	0.00	359.43	0.00
2009	183.65	0.00	0.00	183.65	0.00	0.00	0.00	0.00	183.65	0.00	183.65	0.00
2008	347.00	0.00	0.00	347.00	0.00	0.00	0.00	0.00	347.00	0.00	347.00	0.00
2007	1,430.10	0.00	0.00	1,430.10	0.00	0.00	0.00	0.00	1,430.10	0.00	1,466.78	0.00
2006	1,130.21	0.00	0.00	1,130.21	0.00	0.00	0.00	0.00	1,130.21	0.00	1,130.21	0.00
2005	728.81	0.00	0.00	728.81	0.00	0.00	0.00	0.00	728.81	0.00	728.81	0.00
2004	615.02	0.00	0.00	615.02	0.00	0.00	0.00	0.00	615.02	0.00	615.02	0.00
2003	1,111.42	0.00	0.00	1,111.42	0.00	0.00	0.00	0.00	1,111.42	0.00	1,111.42	0.00
2002	641.56	0.00	0.00	641.56	0.00	0.00	0.00	0.00	641.56	0.00	641.56	0.00
2001	910.30	0.00	0.00	910.30	0.00	0.00	0.00	0.00	910.30	0.00	910.30	0.00
2000	118.75	0.00	0.00	118.75	0.00	0.00	0.00	0.00	118.75	0.00	118.75	0.00
1999	4.38	0.00	0.00	4.38	0.00	0.00	0.00	0.00	4.38	0.00	4.38	0.00
1998	90.37	0.00	0.00	90.37	0.00	0.00	0.00	0.00	90.37	0.00	90.37	0.00
1997(PRIOR)	2,377.31	0.00	0.00	2,377.31	0.00	0.00	0.00	0.00	2,377.31	0.00	2,377.31	0.00
	3,599,967.40	(17,176.39)	323.54	3,583,114.55	3,439,674.81	3,443,201.42	24,513.67	9,805.14	143,439.74	3,439,674.81	144,834.35	3,443,201.42
RATE SUMMARY INFORMATION												
M&O	3,597,807.23	(17,176.39)	323.54	3,580,954.38	3,439,513.63		24,429.32	9,755.74	141,440.74	3,439,513.63		
I&S	2,160.17	0.00	0.00	2,160.17	161.18		84.35	49.40	1,999.00	161.18		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	3,521,423.10	(15,470.52)	160.29	3,506,112.87	3,415,079.72		17,275.14	3,334.45	91,033.15	3,415,079.72		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	3,521,423.10	(15,470.52)	160.29	3,506,112.87	3,415,079.72		17,275.14	3,334.45	91,033.15	3,415,079.72		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	76,384.13	(1,705.87)	163.25	74,841.51	24,433.91		7,154.18	6,421.29	50,407.59	24,433.91		
I&S	2,160.17	0.00	0.00	2,160.17	161.18		84.35	49.40	1,999.00	161.18		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	78,544.30	(1,705.87)	163.25	77,001.68	24,595.09		7,238.53	6,470.69	52,406.59	24,595.09		
PERCENT COLLECTED		ORIGINAL ROLL = 96.980% ADJUSTED ROLL= 97.404%										

2026 maximum compressed tax rate (MCR).

0.6169

(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.)

2026 Enrichment Tax Rate. (enter the greater from A or B Below)

A. Enter the district's enrichment tax rate, minus any required Reduction under Education Code Section 48.202(f)

B. \$0.05 per \$100 to taxable value

Total 2026 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. *(Adopting a debt rate higher than your calculated minimum debt rate requires completing a second set of TNT2026 Worksheets. On July 10, 2025 TEA released guidance that school districts must deduct any Additional State Aid for Homestead Exemption Increases (ASAHE) when calculating their debt. Please consult legal counsel before completing this line)*

A. Enter Debt Amount

1,158,075.00

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. **Adjusted Debt:** Subtract B and C from A

1,158,075.00

Rec'd from Christoval ISD

2026-2027 Tax Rate & MCR Template

Voter Approval Tax Rate Calculations

DISCLAIMER: These numbers are illustrative only and do not constitute a legal opinion of the TEA. Districts should in all cases consult with their tax attorney before adopting a tax rate.

CRISTOVAL ISD

TY 2026 Total M&O Tax Rate with No Increase

District's total adopted (allowed) TY 2025 M&O tax rate	\$0.7552	
TY 2025 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code	\$0.0000	<=District Entry
District's total adopted (allowed) TY 2025 M&O tax rate net of pennies adopted to respond to disaster	\$0.7552	
Maximum Tier One Tax Rate	#DIV/0!	
Golden Pennies (Tier Two, Level One)	\$0.0800	
Copper Pennies (Tier Two, Level Two)	\$0.0583	
Unequalized pennies for certain Harris County districts under special law	\$0.0000	

TY 2025 Total M&O tax rate with no increase

#DIV/0!

TY 2026 Voter Approval Tax Rate

Maximum Compressed Tax Rate	#DIV/0!	
TY 2026 Tier Two Tax Rate	\$0.1383	
Up to 5 pennies, if applicable	\$0.0000	
TY 2026 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code	\$0.0000	<=District Entry
TY 2026 I&S Tax Rate	\$0.0000	<=District Entry

Voter Approval Tax Rate

#DIV/0!

Texas Education Agency
Tax Year 2026 (School Year 2026-2027)
Preliminary Maximum Compressed Tax Rate (MCR)
August 5, 2026

District Number	District Name	Tax Year 2026 MCR
139905	CHISUM ISD	0.6095
226901	CHRISTOVAL ISD	0.6169
067902	CISCO ISD	0.5628
243906	CITY VIEW ISD	0.6169
065901	CLARENDON ISD	0.6254
194904	CLARKSVILLE ISD	0.5873
006902	CLAUDE ISD	0.5628
084910	CLEAR CREEK ISD	0.6190
126903	CLEBURNE ISD	0.5741
146901	CLEVELAND ISD	0.6169
018901	CLIFTON ISD	0.5628
071901	CLINT ISD	0.5821
030902	CLYDE CISD	0.5628
114902	COAHOMA ISD	0.6169
204901	COLDSPRING-OAKHURST CISD	0.5628
042901	COLEMAN ISD	0.5628
021901	COLLEGE STATION ISD	0.6112
091902	COLLINSVILLE ISD	0.6169
229901	COLMESNEIL ISD	0.6254
168901	COLORADO ISD	0.5676
020907	COLUMBIA-BRAZORIA ISD	0.6169
045902	COLUMBUS ISD	0.5729
046902	COMAL ISD	0.6048
047901	COMANCHE ISD	0.5986
130902	COMFORT ISD	0.5894
116903	COMMERCE ISD	0.5992
043918	COMMUNITY ISD	0.5628
112908	COMO-PICKTON CISD	0.5628
233903	COMSTOCK ISD	0.6192
161921	CONNALLY ISD	0.6169
170902	CONROE ISD	0.6171
147901	COOLIDGE ISD	0.6149
060902	COOPER ISD	0.5628
057922	COPPELL ISD	0.6095
050910	COPPERAS COVE ISD	0.6192
178904	CORPUS CHRISTI ISD	0.6183
187904	CORRIGAN-CAMDEN ISD	0.5843
175903	CORSICANA ISD	0.6169
095902	COTTON CENTER ISD	0.6254
142901	COTULLA ISD	0.6185
246914	COUPLAND ISD	0.6122
109903	COVINGTON ISD	0.5777



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User: kurt.bueker

Foundation School Program

CHRISTOVAL ISD (226901)

County-District Number: 226901

School Year: 2026-2027

Update

[\[Exit\]](#)

District Profile (</fsp/DistrictProfile.aspx>) Programs (</fsp/Programs/ProgramsHome.aspx>) School District State Aid Reports (</fsp/Reports/ReportSelection.aspx>)

FSP Home (</fsp/Default.aspx>) > Programs (</fsp/Programs/ProgramsHome.aspx>) > Local Property Value Survey (</fsp/LpvSurvey/LpvSurveyHome.aspx>) > Local Property Value Survey

Local Property Value Survey

[Help \(https://tea4avcastro.tea.state.tx.us/help/FSP/lpvs-external/Home_Page_for_District_Users.htm\)](https://tea4avcastro.tea.state.tx.us/help/FSP/lpvs-external/Home_Page_for_District_Users.htm)

The revised survey have been submitted to TEA.

Status: Submitted

Last Updated: 7/22/2026 4:02:37 PM

Last Updated By: kurt.bueker

Contact Information

Approving Superintendent (Required)

First Name: Clint
Last Name: Askins
Email: clint.askins@christovalisd.org
Phone: (325) 896-2520

Program Contact (Optional)

First Name: Kurt
Last Name: Bueker
Email: kurt.bueker@christovalisd.org
Phone: (325) 896-7202

Survey Information

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption \$0

2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2) \$378,389,526

Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.

3. For Tax Year 2025 \$391,558,544

4. For Tax Year 2026 \$394,060,573

5. Local Property Value Growth %: 0.64%

6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code : \$0

7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code : \$0

8. Total Exemption expiry (E) (per TEC §48.2551 (a)) : \$0

9. Growth net of expiring 313 or 311 agreements %: 0.64%

10. Local Optional Homestead Exemption Value Loss for Tax Year 2026: \$0

11. Local Optional Homestead Exemption value change: \$0

12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2) \$380,807,406

13. Prior Tax Year Max Compressed Rate (PY MCR): 0.6169

14. Local preliminary MCR - lesser of $1.025 \times (\text{TY}2025\text{DPV} + \text{E}) \times \text{PY MCR}$ or $\text{TY}2026 \text{ T2} \div \text{PY MCR}$: 0.6169

15. TY 2026 State Compression Percentage (lesser of PY State MCR or $(0.6322 \times (1.025/1.0360)) - 0.0000$): 0.6254

16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate $0.6254 \times .90$: 0.5628

17. MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552): 0.6169

Calculate Reset

District Comments:

Admin Comments:

BOND DEBT SERVICE**Christoval Independent School District
Unlimited Tax School Building Bonds, Series 2024 (FINAL NUMBERS) - 8-Year Call**

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
02/15/2025	275,000	5.000%	454,437.78	729,437.78	
08/15/2025			428,225.00	428,225.00	
08/31/2025					1,157,662.78
02/15/2026	305,000	5.000%	428,225.00	733,225.00	
08/15/2026			420,600.00	420,600.00	
08/31/2026					1,153,825.00
02/15/2027	325,000	5.000%	420,600.00	745,600.00	
08/15/2027			412,475.00	412,475.00	
08/31/2027					1,158,075.00
02/15/2028	340,000	5.000%	412,475.00	752,475.00	
08/15/2028			403,975.00	403,975.00	
08/31/2028					1,156,450.00
02/15/2029	355,000	5.000%	403,975.00	758,975.00	
08/15/2029			395,100.00	395,100.00	
08/31/2029					1,154,075.00
02/15/2030	375,000	5.000%	395,100.00	770,100.00	
08/15/2030			385,725.00	385,725.00	
08/31/2030					1,155,825.00
02/15/2031	395,000	5.000%	385,725.00	780,725.00	
08/15/2031			375,850.00	375,850.00	
08/31/2031					1,156,575.00
02/15/2032	415,000	5.000%	375,850.00	790,850.00	
08/15/2032			365,475.00	365,475.00	
08/31/2032					1,156,325.00
02/15/2033	435,000	5.000%	365,475.00	800,475.00	
08/15/2033			354,600.00	354,600.00	
08/31/2033					1,155,075.00
02/15/2034	460,000	5.000%	354,600.00	814,600.00	
08/15/2034			343,100.00	343,100.00	
08/31/2034					1,157,700.00
02/15/2035	480,000	5.000%	343,100.00	823,100.00	
08/15/2035			331,100.00	331,100.00	
08/31/2035					1,154,200.00
02/15/2036	505,000	5.000%	331,100.00	836,100.00	
08/15/2036			318,475.00	318,475.00	
08/31/2036					1,154,575.00
02/15/2037	535,000	5.000%	318,475.00	853,475.00	
08/15/2037			305,100.00	305,100.00	
08/31/2037					1,158,575.00
02/15/2038	560,000	5.000%	305,100.00	865,100.00	
08/15/2038			291,100.00	291,100.00	
08/31/2038					1,156,200.00
02/15/2039	590,000	5.000%	291,100.00	881,100.00	
08/15/2039			276,350.00	276,350.00	
08/31/2039					1,157,450.00
02/15/2040	620,000	5.000%	276,350.00	896,350.00	
08/15/2040			260,850.00	260,850.00	
08/31/2040					1,157,200.00
02/15/2041	650,000	5.000%	260,850.00	910,850.00	
08/15/2041			244,600.00	244,600.00	
08/31/2041					1,155,450.00
02/15/2042	685,000	5.000%	244,600.00	929,600.00	
08/15/2042			227,475.00	227,475.00	
08/31/2042					1,157,075.00
02/15/2043	720,000	5.000%	227,475.00	947,475.00	
08/15/2043			209,475.00	209,475.00	
08/31/2043					1,156,950.00
02/15/2044	755,000	5.000%	209,475.00	964,475.00	
08/15/2044			190,600.00	190,600.00	
08/31/2044					1,155,075.00
02/15/2045	790,000	4.000%	190,600.00	980,600.00	
08/15/2045			174,800.00	174,800.00	
08/31/2045					1,155,400.00
02/15/2046	825,000	4.000%	174,800.00	999,800.00	
08/15/2046			158,300.00	158,300.00	
08/31/2046					1,158,100.00
02/15/2047	855,000	4.000%	158,300.00	1,013,300.00	
08/15/2047			141,200.00	141,200.00	
08/31/2047					1,154,500.00
02/15/2048	890,000	4.000%	141,200.00	1,031,200.00	