2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Veribest ISD	325-655-4912
School District's Name	Phone *(area code and number)*
P.O. Box 490	https://www.veribestisd.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.

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:

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

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]	$ 197,316,670
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]	$ 9,062,800
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 188,253,870
4.	**Prior year total adopted tax rate.**	$ 1.228888 /$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.	$ 188,253,870
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: .... $ 4,043,207 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .. + $ 9,088,592 **C. Value loss.** Add A and B. [7]	$ 13,131,799
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.** .... $ 1,015,070 **B. Current year productivity or special appraised value:** .... – $ 16,562 **C. Value loss.** Subtract B from A. [8]	$ 998,508
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 14,130,307
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 174,123,563
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 2,139,783
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]	$ 5,718
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.	$ 2,145,501

[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] .... $ 205,697,530 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.	$ 205,697,530
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 givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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]	$ 9,671,113
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]	$ 196,026,417
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.	$ 5,655,595
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 5,655,595
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 190,370,822
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.127011 /$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:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **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]
3. **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]	$ 0.598300 /$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]	$ 0.736600 /$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: .... $ 945,625 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.	$ 945,625

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(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 §§48.255, 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.	$ 945,625
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 97.60 % C. Enter the 2024 actual collection rate 98.50 % D. Enter the 2023 actual collection rate 98.90 %	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.	$ 964,923
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 196,026,417
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.492241 /$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]	$ 1.228841 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 196,026,417
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.	$ 1.228841 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 1.228888 /$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).	$ 1.228841 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.. $ 1.127011 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.. $ 1.228841 /$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_VERIBEST_ISD_WORKSHEET_AND_BACKUP_DATA.PDF

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. [40]

print here Mandy Traylor

Printed Name of School District Representative

sign here Amanda Traylor

School District Representative

9-4-26

Date

[40] Tex. Tax Code §26.04(c)

31/2026 8:50:04 | Entity: VB VB-VERIBEST ISD (2026) | NO NEW REVENUE TAX RATE TOTALS | APR Year 2026 | Tax Year 2025

Year	Description	Input Data	50-859	50-884	50-856
2025	**Total taxable value**				
	Taxable value	197,316,670			
	25.25(d) Adjustments	0			
	Appeal Under Chapter 42 as of July 25	0			
	Recognizable taxable value	197,316,670	L.1	L.1	L.1
2025	**Tax ceilings**				
	Total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	9,062,800	L.2	L.2	L.2
2025	**Taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313**				
	Appraised I&S value of property subject to chapter 313 agreement	0		L.4A	
	Limited M&O value of property subject to vhapter 313 agreement	0		L.4B	
2025	**Total adopted tax rate**				
	M&O or maintenance & operations rate	0.00736600		L.6A	L.29
	I&S or debt rate	0.00492288		L.6B	
	Total adopted tax rate (eg. school rate $1.06 => 0.01060000)	0.01228888	L.4		L.4
2025	**Taxable value lost because property first qualified for an exemption in 2026**				
	Absolute exemptions (use prior year market value)	4,043,207	L.10A	L.13A	L.10A
	Partial exemptions (current year exemption amount or if percentage exemption use percentage times prior year value)	9,088,592	L.10B	L.13B	L.10B
2025	**Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, or special appraisal in 2026**				
	Prior year productivity market value	1,015,070	L.11A	L.14A	L.11A
	Current year productivity or special appraised value	16,562	L.11B	L.14B	L.11B
2026	**Total taxable value on the certified appraisal roll today**				
	Certified taxable value	205,697,530	L.17A	L.23A	L.18A
	Pollution control and energy storage system exemption	0	L.17B	L.23B	L.18C
2026	**Total value of properties under protest**				
	* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest	0	L.18A	L.24A	L.19A
2026	**Tax ceilings**				
	Taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	9,671,113	L.19	L.25A	L.20
	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.	0	L.22	L.30	L.23
	Taxable value of new improvements and new personal property located in new improvements	5,655,595	L.23	L.31	L.24
	New Improvements on Which a Tax Abatement Agreement Has Expired for 2026	0			L.24
2026	**Solar / Windmill**				
	New value of property subject to chapter 313 agreements	0		L.25B	
2026	**TIF**				
	TIF zone captured appraised value of property taxable total	0			L.18D
	TIF zone captured appraised value of property	0			
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NO NEW REVENUE DATA ENTRY

Description	Input Data Below
Address	
Name of person preparing this notice	
Title	
Date prepared	7/31/2026 8:50:04 PM

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VB-VERIBEST ISD (2025)

Count : 1,592

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	724	134,371,958	Homesite	714	41,654,222	Agricultural	777	244,984,171	Mineral	11	143,340
Non Homesite	4	289.100	Non Homesite	5	933,610	Inventory	0	0	Personal	106	80,213,045
New Homesite	13	1,378,635	New Homesite	0	0	Timber	0	0	New Personal	0	0
New Non Hs	0	0	New Non Hs	0	0						

Impr Market 136,039,693 (+) **Land Market** 42,587,832 (+) **Prod Market** 244,984,171 (+) **Other** 80,356,385 (=) **Total Market** 503,968,081

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	190	10,719,910	Agricultural	777	16,513,114	228,471,057
Circuit Breaker	47	3,593,600	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss 14,313,510 (+) **Prod Loss** 228,351,217 (=) **Total Loss** 242,664,727

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	217	27,175,343	General	11	423,392	General	0	0
Frozen	167	20,989,027	Frozen	124	6,242,871	Frozen	7	326,837
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						

Assessed 261,303,354

Total Hs 48,164,370 (+) **Total Os** 6,666,263 (+) **Total Dis** 326,837

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	10	104,207	Abatements	0	0	General	14	5,015,960
Frozen	4	41,000	Polution Control	1	93,960	Prorated	1	1,447,792
100% Homesite	7	1,192,112	Freeport	2	571,940			
			Minimum Value	8	7,720			
			Temp Disaster	5	183,813			
			Other	1	170,710			

Total Dis Vet 1,337,319 (+) **Total Other** 1,028,143 (+) **Total Exempt** 6,463,752 (=) **Total Deductions** 63,986,684

Taxable / Tax

New Frozen Taxable 41,550 (+) **Taxable Frozen** 9,062,800 (+) **Taxable Non Frozen** 188,212,320 (=) **Total Taxable** 197,316,670

Taxable Loss 7,294,019

2025 Rate Per $100 0.01228888

New Frozen Tax 510.60 (+) **Tax Frozen** 21,736.45 (+) **Tax Non Frozen** 2,312,918.51 (=) **Total Tax** 2,335,165.56

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	384	89,315,907
New Taxable	8	1,035,130
Legal Acres		77,311.130
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	197,316,670
M&O Taxable	197,316,670
VLA Cap Loss	0

Certifiable	Value
Market	503,968,081
% Protested	0%
Taxable	197,316,670
Tax	2,335,165.56

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

Tyler Johnson, Chief Appraiser

VERIBEST 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:	$	491,369,310
Total Loss to Homestead Cap, Circuit Breaker, & Ag Production	**$**	**208,396,653**
Total Assessed Value:	$	282,972,657
Total Loss to Absolute & Partial Exemptions	**$**	**77,275,127**
Protested Value as of 7/22/2026	$	-
Estimated % of Protested Value Upheld at ARB	$	-
TOTAL TAXABLE VALUE:	**$**	**205,697,530**
Taxable Value lost to the Freeze:	$	7,398,974
NET TAXABLE VALUE:	$	198,298,556
New Taxable Value for 2026:	$	5,655,595

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

VB-VERIBEST ISD (2026) Count : 1,620

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homesite	694	131,561,979	Homesite	774	44,662,212	Agricultural	762	212,832,440	Mineral	11	400,240	
Non Homesite	152	8.834.834	Non Homesite	7	809,100	Inventory	0	0	Personal	110	84,428,125	
New Homesite	171	7,091,730	New Homesite	0	0	Timber	0	0	New Personal	0	0	
New Non Hs	43	748,650	New Non Hs	0	0							**Total Market**
Impr Market		148,237,193	(+) **Land Market**		45,471,312	(+) **Prod Market**		212,832,440	(+) **Other**		84,828,365	(=) 491,369,310

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	142	6,873,988	Agricultural	762	16,628,909	196,203,531	
Circuit Breaker	85	5,386,754	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	**Total Loss**
Cap Loss		12,260,742	(+)		**Prod Loss**	196,135,911	(=) 208,396,653

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	212	26,941,776	General	8	393,285	General	0	0	282,972,657
Frozen	173	22,153,619	Frozen	131	6,700,269	Frozen	7	295,683	
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		49,095,395	(+) **Total Os**		7,093,554	(+) **Total Dis**		295,683	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	11	122,517	Abatements	0	0	General	52	10,628,599	
Frozen	3	29,000	Polution Control	1	130,400	Prorated	0	0	
100% Homesite	8	1,442,252	Freeport	2	657,550				
			Minimum Value	109	7,780,177				
			Temp Disaster	0	0				
			Other	0	0				**Total Deductions**
Total Dis Vet		1,593,769	(+) **Total Other**		8,568,127	(+) **Total Exempt**		10,628,599	(=) 77,275,127

Taxable / Tax

New Frozen Taxable	303,470 (+)	**Taxable Frozen**	9,671,113 (+)	**Taxable Non Frozen**	195,722,947 (=)	**Total Taxable**	205,697,530
						Taxable Loss	7,398,974
						2026 Rate Per $100	0.01228888
New Frozen Tax	3,542.41 (+)	**Tax Frozen**	28,108.86 (+)	**Tax Non Frozen**	2,405,215.89 (=)	**Total Tax**	2,436,867.16

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	385	92,660,640
New Taxable	176	5,655,595
Legal Acres		80,084.240
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	205,697,530
M&O Taxable	205,697,530
VLA Cap Loss	0

Certifiable	Value
Market	491,369,310
% Protested	0%
Taxable	205,697,530
Tax	2,436,867.16

* 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

	mo percentage	mo portion of refund	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
VB- VERIBEST	0.664510	3,800.15	5,718.72
WL- WALL ISD	0.749450	8,215.55	10,962.11
WV- WATER VALLEY ISD	0.70414	9,686.76	13,756.87
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

SA,CT,CR refunds very high due to Baptist Memorial refunds

TOM GREEN COUNTY APPRAISAL DISTRICT
2302 Pulliam St, San Angelo, TX 76905
Office: 325-658-5575 - Fax: 325-657-8197 - Web: www.tomgreencad.com

2026 ANTICIPATED COLLECTION RATE

I, Tyler Johnson, Chief Appraiser of the Tom Green County Appraisal District have set and certified the 2026 anticipated collection rate at 98%.

Tyler Johnson Chief Appraiser

Signed and Sworn on this 4th day of August 2026.

Cindy Hurt

Notary Signature

CYNTHIA D. HURT
My Notary ID # 133131975
Expires June 1, 2029

Notary Stamp

FISCAL BEGIN DA 1/2025

PRINT DA 7/23/2026
PAGE COUNT 16

YTD SUMMARY REPORT JULY 2026

VB-VERIBEST 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	2,396,383.99	(46,420.59)	0.00	2,349,963.40	2,295,791.40	2,302,347.99	23,790.51	10,041.03	54,172.00	2,295,791.40	54,396.00	2,302,347.99
2024	27,514.76	(2,668.51)	0.00	24,846.25	15,062.02	15,184.02	4,184.92	4,354.26	9,784.23	15,062.02	9,809.98	15,184.02
2023	10,646.09	0.00	0.00	10,646.09	5,690.54	5,690.54	1,764.35	1,490.97	4,955.55	5,690.54	4,974.58	5,690.54
2022	9,584.34	0.00	0.00	9,584.34	8,680.48	8,680.48	4,310.10	2,598.12	903.86	8,680.48	903.86	8,680.48
2021	460.08	0.00	0.00	460.08	8.50	8.50	5.61	2.82	451.58	8.50	451.58	8.50
2020	1,556.83	0.00	0.00	1,556.83	4.11	4.11	3.21	1.46	1,552.72	4.11	1,552.72	4.11
2019	4.16	0.00	0.00	4.16	4.16	4.16	3.74	1.58	0.00	4.16	0.00	4.16
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	185.12	0.00	0.00	185.12	0.00	0.00	0.00	0.00	185.12	0.00	185.12	0.00
2015	310.46	0.00	0.00	310.46	0.00	0.00	0.00	0.00	310.46	0.00	323.00	0.00
2014	214.53	0.00	0.00	214.53	0.00	0.00	0.00	0.00	214.53	0.00	214.53	0.00
2013	48.38	0.00	0.00	48.38	0.00	0.00	0.00	0.00	48.38	0.00	48.38	0.00
2012	54.06	0.00	0.00	54.06	0.00	0.00	0.00	0.00	54.06	0.00	54.06	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	46.66	(46.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000(PRIOR)	1,642.44	(1,642.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,448,651.90	(50,778.20)	0.00	2,397,873.70	2,325,241.21	2,331,919.80	34,062.44	18,490.24	72,632.49	2,325,241.21	72,913.81	2,331,919.80

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,470,489.38	(31,133.56)	0.00	1,439,355.82	1,394,760.87	20,878.75	11,380.47	44,594.94	1,394,760.88
I&S	978,162.52	(19,644.64)	0.00	958,517.88	930,480.34	13,183.69	7,109.77	28,037.55	930,480.33
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

RATE SUMMARY INFORMATION CURRENT YEAR

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,436,401.43	(27,824.67)	0.00	1,408,576.76	1,376,105.86	14,260.12	6,018.63	32,470.90	1,376,105.86
I&S	959,982.56	(18,595.92)	0.00	941,386.64	919,685.54	9,530.39	4,022.40	21,701.10	919,685.54
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,396,383.99	(46,420.59)	0.00	2,349,963.40	2,295,791.40	23,790.51	10,041.03	54,172.00	2,295,791.40

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	34,087.95	(3,308.89)	0.00	30,779.06	18,655.01	6,618.63	5,361.84	12,124.04	18,655.02
I&S	18,179.96	(1,048.72)	0.00	17,131.24	10,794.80	3,653.30	3,087.37	6,336.45	10,794.79
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	52,267.91	(4,357.61)	0.00	47,910.30	29,449.81	10,271.93	8,449.21	18,460.49	29,449.81

PERCENT COLLECTED ORIGINAL ROLL = 95.802%
ADJUSTED ROLL= 97.695%

FISCAL BEGIN DATE 10/1/2024

PR[illegible]ATE 7/23/2025
P[illegible]UNT 16

YTD SUMMARY REPORT JULY 2025
VB-VERIBEST 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	2,376,310.88	(5,184.47)	0.00	2,371,126.41	2,336,345.38	2,343,287.69	11,688.50	72.51	34,781.03	2,336,345.38	35,185.61	2,343,287.69
2023	17,994.47	0.00	0.00	17,994.47	7,348.38	7,391.03	1,770.26	1,832.26	10,646.09	7,348.38	10,665.12	7,391.03
2022	66,326.70	(54,997.78)	0.00	11,328.92	1,744.58	1,744.58	631.61	475.22	9,584.34	1,744.58	9,584.34	1,744.58
2021	48,377.75	(47,393.60)	0.00	984.15	524.07	524.07	246.31	154.08	460.08	524.07	460.08	524.07
2020	49,265.28	(47,708.45)	0.00	1,556.83	0.00	0.00	0.00	0.00	1,556.83	0.00	1,556.83	0.00
2019	4.16	0.00	0.00	4.16	0.00	0.00	0.00	0.00	4.16	0.00	4.16	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	185.12	0.00	0.00	185.12	0.00	0.00	0.00	0.00	185.12	0.00	185.12	0.00
2015	310.46	0.00	0.00	310.46	0.00	0.00	0.00	0.00	310.46	0.00	323.00	0.00
2014	214.53	0.00	0.00	214.53	0.00	0.00	0.00	0.00	214.53	0.00	214.53	0.00
2013	48.38	0.00	0.00	48.38	0.00	0.00	0.00	0.00	48.38	0.00	48.38	0.00
2012	54.06	0.00	0.00	54.06	0.00	0.00	0.00	0.00	54.06	0.00	54.06	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	46.66	0.00	0.00	46.66	0.00	0.00	0.00	0.00	46.66	0.00	46.66	0.00
2000	46.50	0.00	0.00	46.50	0.00	0.00	0.00	0.00	46.50	0.00	46.50	0.00
1999(PRIOR)	1,595.94	0.00	0.00	1,595.94	0.00	0.00	0.00	0.00	1,595.94	0.00	1,595.94	0.00
	2,560,780.89	(155,284.30)	0.00	2,405,496.59	2,345,962.41	2,352,947.37	14,336.68	2,534.07	59,534.18	2,345,962.41	59,970.33	2,352,947.37

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,592,525.99	(126,684.34)	0.00	1,465,841.65	1,427,333.66	8,844.21	1,624.60	38,508.00	1,427,333.65
I&S	968,254.90	(28,599.96)	0.00	939,654.94	918,628.75	5,492.47	909.47	21,026.18	918,628.76
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

RATE SUMMARY INFORMATION CURRENT YEAR

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,445,502.07	(3,153.70)	0.00	1,442,348.37	1,421,191.19	7,110.08	44.11	21,157.19	1,421,191.18
I&S	930,808.81	(2,030.77)	0.00	928,778.04	915,154.19	4,578.42	28.40	13,623.84	915,154.20
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,376,310.88	(5,184.47)	0.00	2,371,126.41	2,336,345.38	11,688.50	72.51	34,781.03	2,336,345.38

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	147,023.92	(123,530.64)	0.00	23,493.28	6,142.47	1,734.13	1,580.49	17,350.81	6,142.47
I&S	37,446.09	(26,569.19)	0.00	10,876.90	3,474.56	914.05	881.07	7,402.34	3,474.56
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	184,470.01	(150,099.83)	0.00	34,370.18	9,617.03	2,648.18	2,461.56	24,753.15	9,617.03

PERCENT COLLECTED ORIGINAL ROLL = 98.318%
ADJUSTED ROLL= 98.533%

FISCAL BEGIN DATE 10/1/2023

PRINT DATE 7/25/2024
[illegible]UNT 17

YTD SUMMARY REPORT JULY 2024
VB-VERIBEST 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	2,507,264.93	(30,250.67)	41,277.28	2,518,291.54	2,491,388.50	2,494,184.78	15,808.18	2,648.21	26,903.04	2,491,388.50	27,204.26	2,494,184.78
2022	73,895.99	(14,144.50)	0.00	59,751.49	(7,132.23)	(7,129.28)	2,048.28	2,098.14	66,883.72	(7,132.23)	66,883.72	(7,129.28)
2021	49,590.61	492.27	0.00	50,082.88	1,705.13	1,705.13	660.61	530.82	48,377.75	1,705.13	48,377.75	1,705.13
2020	49,890.97	0.00	0.00	49,890.97	625.69	625.69	244.97	175.51	49,265.28	625.69	49,282.20	625.69
2019	637.14	0.00	0.00	637.14	632.98	632.98	309.98	191.93	4.16	632.98	4.16	632.98
2018	140.94	0.00	0.00	140.94	140.94	140.94	82.85	45.92	0.00	140.94	0.00	140.94
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	185.12	0.00	0.00	185.12	0.00	0.00	0.00	0.00	185.12	0.00	185.12	0.00
2015	310.46	0.00	0.00	310.46	0.00	0.00	0.00	0.00	310.46	0.00	323.00	0.00
2014	214.53	0.00	0.00	214.53	0.00	0.00	0.00	0.00	214.53	0.00	214.53	0.00
2013	48.38	0.00	0.00	48.38	0.00	0.00	0.00	0.00	48.38	0.00	48.38	0.00
2012	54.06	0.00	0.00	54.06	0.00	0.00	0.00	0.00	54.06	0.00	54.06	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	46.66	0.00	0.00	46.66	0.00	0.00	0.00	0.00	46.66	0.00	46.66	0.00
2000	46.50	0.00	0.00	46.50	0.00	0.00	0.00	0.00	46.50	0.00	46.50	0.00
1999	73.13	0.00	0.00	73.13	0.00	0.00	0.00	0.00	73.13	0.00	73.13	0.00
1998(PRIOR)	1,522.81	0.00	0.00	1,522.81	0.00	0.00	0.00	0.00	1,522.81	0.00	1,522.81	0.00
	2,683,922.23	(43,902.90)	41,277.28	2,681,296.61	2,487,361.01	2,490,160.24	19,154.87	5,690.53	193,935.60	2,487,361.01	194,266.28	2,490,160.24

RATE SUMMARY INFORMATION

M&O	1,666,021.52	(27,739.05)	25,062.13	1,663,344.61	1,510,525.24	12,186.01	3,911.84	152,819.37	1,510,525.24
I&S	1,017,900.71	(16,163.85)	16,215.15	1,017,952.00	976,835.77	6,968.86	1,778.69	41,116.23	976,835.77
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	1,522,324.26	(18,367.16)	25,062.13	1,529,019.24	1,512,684.64	9,598.18	1,607.90	16,334.59	1,512,684.65
I&S	984,940.67	(11,883.51)	16,215.15	989,272.30	978,703.86	6,210.00	1,040.31	10,568.45	978,703.85
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,507,264.93	(30,250.67)	41,277.28	2,518,291.54	2,491,388.50	15,808.18	2,648.21	26,903.04	2,491,388.50

RATE SUMMARY INFORMATION DELINQUENT YEARS

M&O	143,697.26	(9,371.89)	0.00	134,325.37	(2,159.40)	2,587.83	2,303.94	136,484.78	(2,159.41)
I&S	32,960.04	(4,280.34)	0.00	28,679.70	(1,868.09)	758.86	738.38	30,547.78	(1,868.08)
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	176,657.30	(13,652.23)	0.00	163,005.07	(4,027.49)	3,346.69	3,042.32	167,032.56	(4,027.49)

PERCENT COLLECTED ORIGINAL ROLL = 99.367%
ADJUSTED ROLL= 98.932%

2026 maximum compressed tax rate (MCR). .5983

(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) .1383

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 945,625

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 945,625

Rec'd From Veribest ISD 8/7/26

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
014910	TROY ISD	**0.5689**
219903	TULIA ISD	**0.5866**
178912	TULOSO-MIDWAY ISD	**0.5970**
096905	TURKEY-QUITAQUE ISD	**0.6254**
212905	TYLER ISD	**0.5903**
230908	UNION GROVE ISD	**0.6169**
230904	UNION HILL ISD	**0.6169**
240903	UNITED ISD	**0.5628**
232904	UTOPIA ISD	**0.6169**
232903	UVALDE CISD	**0.5628**
122902	VALENTINE ISD	**0.6254**
018904	VALLEY MILLS ISD	**0.6018**
049903	VALLEY VIEW ISD	**0.5789**
108916	VALLEY VIEW ISD	**0.6169**
091908	VAN ALSTYNE ISD	**0.5628**
234906	VAN ISD	**0.6169**
158906	VAN VLECK ISD	**0.6169**
180902	VEGA ISD	**0.6254**
126908	VENUS ISD	**0.6056**
226908	VERIBEST ISD	**0.5983**
244903	VERNON ISD	**0.6254**
235902	VICTORIA ISD	**0.6169**
181907	VIDOR ISD	**0.6169**
143904	VYSEHRAD ISD	**0.6169**
161914	WACO ISD	**0.6254**
089905	WAELDER ISD	**0.5931**
059902	WALCOTT ISD	**0.6254**
226906	WALL ISD	**0.6185**
237904	WALLER ISD	**0.5628**
049908	WALNUT BEND ISD	**0.6205**
018905	WALNUT SPRINGS ISD	**0.5821**
229904	WARREN ISD	**0.6169**
102903	WASKOM ISD	**0.5628**
226905	WATER VALLEY ISD	**0.6157**
070912	WAXAHACHIE ISD	**0.6033**
184903	WEATHERFORD ISD	**0.6169**
240904	WEBB CISD	**0.5930**
045905	WEIMAR ISD	**0.5689**
044902	WELLINGTON ISD	**0.6242**
223904	WELLMAN-UNION CISD	**0.6252**
037909	WELLS ISD	**0.6192**
108913	WESLACO ISD	**0.5933**

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.

VERIBEST ISD

TY 2026 Total M&O Tax Rate with No Increase		
District's total adopted (**allowed**) TY 2025 M&O tax rate	$0.7366	
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	$0.7366	
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!**	

2026-2027 Tax Rate & MCR Template

Local Property Value Survey Calculations

VERIBEST ISD	**226908**	<=Enter CDN
DISCLAIMER: Districts are still required to complete the LPVS to calculate their MCR. Districts should not proceed		
TY 2025 Value Lost to the Local Optional Homestead Exemption	$0	
TY 2025 Comptroller Certified School District Taxable Value for M&O Purposes (T2)	$195,824,206	
TY 2025 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based on $140K HSE and $60K HSE for elderly or disabled persons)	$204,949,188	
TY 2026 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based on $140K HSE and $60K HSE for elderly or disabled persons)	$0	<=District Entry
Local Property Value Growth (calculated)	-100.00%	
TY 2026 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 313, Tax Code	$0	
TY 2026 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 311, Tax Code	$0	
Total Exemption expiry (E) (per TEC §48.2551 (a))	$0	
Growth Net of Expiring Chapter 313 or 311 Agreements (calculated)	-100.00%	
TY 2026 Local Optional Homestead Exemption Value Loss, if applicable	$0	<=District Entry
Local Optional Homestead Exemption Value Change (calculated)	$0	
Estimated TY 2026 Comptroller Certified School District Value for M&O purposes (T2)	$0	
Prior Year (TY 2025) Maximum Compressed Tax Rate (MCR)	$0.5983	
Local Preliminary MCR = (1.025 ((TY 2025 DPV+E) * PYMCR)) / TY 2026 T2	#DIV/0!	
TY 2026 State Compression Percentage (lesser of PY State MCR or 0.6322 * (1.025 / 1.036))	$0.6254	
TY 2026 Limitation on Maximum Compressed Tax Rate (0.6322 * 0.9)	$0.5628	
TY 2026 MCR (lesser of state or local compression, subject to limitation under Sec. 48.2552, Education Code)	**#DIV/0!**	