2026 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

Water Valley ISD
School District's Name

(325) 484-2478
Phone *(area code and number)*

18000 Wildcat Drive, Water Valley, TX 76958
School District's Address, City, State, ZIP Code

https://www.wvisd.net/
School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.*

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

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

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total I&S taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[2] This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	$ 534,636,921
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]	$ 7,059,760
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.	$ 527,577,161
4(a).	**Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.**	
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement: .... $ 317,780,280	
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement: .... – $ 40,000,000	
	C. Subtract B from A.	$ 277,780,280

[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)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
4(b).	**Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.**		
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement	$ 0	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: [4]	– $ 0	
	C. Subtract B from A.		$ 0
5.	**Preliminary prior year adjusted M&O taxable value.** Add Line 4(a)C to Line 4(b)C and subtract from Line 3.		$ 249,796,881
6.	**Prior year total adopted tax rate.** Separate the prior year adopted tax rate into its two components.		
	A. Prior year M&O tax rate:	$ 0.75400 /$100	
	B. Prior year I&S or debt rate:	$ 0.43000 /$100	
7.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.**		
	A. Original prior year ARB values:	$ 0	
	B. Prior year values resulting from final court decisions:	– $ 0	
	C. Prior year value loss. Subtract B from A.[5]		$ 0
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	– $ 0	
	C. Prior year undisputed value. Subtract B from A.[6]		$ 0
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.		$ 0
10.	**Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.		$ 249,796,881
11.	**Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.		$ 527,577,161
12.	**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.[7]		$ 0
13.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use the prior year market value:	$ 1,109,900	
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value:	+ $ 6,660,622	
	C. Value loss. Add A and B.[8]		$ 7,770,522
14.	**Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 2,704,730	
	B. Current year productivity or special appraised value:	- $ 28,640	
	C. Value loss. Subtract B from A.[9]		$ 2,676,090

4 Tex. Gov. Code §403.605
5 Tex. Tax Code §26.012(13)
6 Tex. Tax Code §26.012(13)
7 Tex. Tax Code §26.012(15)
8 Tex. Tax Code §26.012(15)
9 Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 10,446,612
16.	**Adjusted prior year M&O taxable value.** Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 239,350,269
17.	**Adjusted prior year I&S taxable value.** Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 517,130,549
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 1,804,701
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 2,227,730
20.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[10] **A. M&O taxes refunded for tax years preceding the prior tax year:** .... $ 9,686 **B. I&S taxes refunded for tax years preceding the prior tax year:** .... $ 4,070	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[11]	$ 1,814,387
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B.[12]	$ 2,223,800
23.	**Total current year I&S taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.[13] **A. Certified values:**[14] .... $ 466,253,333 **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.	$ 466,253,333
24.	**Total value of properties under protest or not included on certified appraisal roll.**[15] **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.[16] .... $ 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.[17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0

[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13)
[12] Tex. Tax Code §26.012(13)
[13] Tex. Tax Code §§26.012 and 26.04(c-2)
[14] Tex. Tax Code §26.012(6)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Current year tax ceilings and new property value for Chapter 313 and JETI limitations.** **A. Current year tax ceilings.** Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [18] .... $ 8,011,687 **B. Current year Chapter 313 new property value.** Enter the current year new property value of property subject to Chapter 313 agreements. [19] .... + $ 0 **C. Current year new property value for JETI agreements.** Enter the current year new property value of property subject to JETI agreements. [20] .... + $ 0 **D. Add A, B and C.**	$ 8,011,687
26.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [21] 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.[22] If completing this section, the taxing unit must include supporting documentation in Section 6.[23] Taxing units that are not affected, enter 0.	$ 0
27.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Lines 25D and 26.[24]	$ 458,241,646
28a.	**Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.** **A. Current year I&S value of property subject to Chapter 313 agreement.** Enter the total current year appraised value of property subject to a Chapter 313 agreement. .... $ 263,249,240 **B. Current year M&O value of property subject to Chapter 313 agreement.** Enter the total current year limited value of property subject to a Chapter 313 agreement........ - $ 40,000,000 **C. Subtract B from A.**	$ 223,249,240
28b.	**Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.** **A. Prior year I&S value of property subject to the JETI agreement.** Enter the total prior year appraised value of property subject to a JETI agreement........ $ 0 **B. Prior year M&O value of property subject to the JETI agreement.** Enter the total prior year limited value of property subject to the JETI agreement:[25]........ - $ 0 **C. Subtract B from A.**	$ 0
29.	**Current year total M&O taxable value.** Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	$ 234,992,406
30.	**Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
31.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement.	$ 1,349,761
32.	**Total adjustments to the current year taxable value.** Add Line 30 and Line 31.	$ 1,349,761
33.	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.	$ 233,642,645
34.	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.	$ 456,891,885
35.	**Current year NNR M&O tax rate.** Divide line 21 by line 33 and multiply by $100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	$ 0.77656 /$100
36.	**Current year NNR I&S tax rate.** Divide line 22 by line 34 and multiply by $100.	$ 0.48672 /$100
37.	**Current year NNR total tax rate.** Add Line 35 and Line 36.	$ 1.26328 /$100

[18] Tex. Tax Code §26.012(6)(A)(i)
[19] Tex. Tax Code §26.012(6)(A)(ii)
[20] Tex. Tax Code §26.012(6)(A)(iii)
[21] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[22] Tex. Tax Code §26.012(1-a)
[23] Tex. Tax Code §26.04(d-3)
[24] Tex. Tax Code §26.012(6)
[25] Tex. Gov. Code §403.605

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.[26]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

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.[27]
2. **Enrichment Tax Rate:** [28] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies', not subject to compression, and 9 'copper pennies' which are subject to compression.[29]
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. [30] 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. [31]

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [32] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. [33]

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
38.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [34]	$ 0.61570 /$100
39.	**Current year enrichment tax rate.** Enter the greater of A and B. [35] **A.** The district's prior year enrichment tax rate .... $ 0.0800 /$100 **B.** $0.05 per $100 of taxable .... $ 0.0500 /$100	$ 0.13000 /$100
40.	**Current year maintenance and operations (M&O) tax rate (TR).** Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate. [36]	$ 0.74570 /$100
41.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. **A. Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [37] Enter debt amount: .... $ 1,894,160 **B.** Subtract **unencumbered fund** amount used to reduce total debt .... - $ 0 **C.** Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt .... - $ 0 **D. Adjust debt**: Subtract B and C from A.	$ 1,894,160

[26] Tex. Tax Code §26.08(n)
[27] Tex. Edu. Code §48.2551(a)(3)
[28] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[29] Tex. Edu. Code §§48.202(a-1)(2)
[30] Tex. Tax Code §26.012(3)
[31] Tex. Edu. Code §45.0021(a)
[32] Tex. Edu. Code §11.184(b)
[33] Tex. Edu. Code §11.184(b-1)
[34] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[35] Tex. Tax Code §26.08(n)(2)
[36] Tex. Edu. Code §45.003(d)
[37] Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
42.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [38]	$ 0
43.	**Adjusted current year debt.** Subtract line 42 from line 41D.	$ 1,894,160
44.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39] **A.** Enter the current year anticipated collection rate certified by the collector.[40] .... 98.00 % **B.** Enter the prior year actual collection rates. .... 97.38 % **C.** Enter the 2024 actual collection rate .... 98.00 % **D.** Enter the 2023 actual collection rate. .... 98.00 %	98.00 %
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44.	$ 1,932,816
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet*.	$ 458,241,646
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100.	$ 0.43000 /$100
48.	**Current year voter-approval tax rate.** Add Lines 40 and 47. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47.[41]	$ 1.17570 /$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
49.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [42] The school district shall provide its tax assessor with a copy of the letter. [43]	$ 0
50.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet.*	$ 458,241,646
51.	**Additional rate for pollution control.** Divide line 49 by line 50 and multiply by $100.	$ 0 /$100
52.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 51 and line 48.	$ 1.17570 /$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. [44] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
53.	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.18400 /$100
54.	**Prior year voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 1.18400 /$100

[38] Tex. Tax Code §26.012(10) and 26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[40] Tex. Tax Code §26.04(b)
[41] Tex. Tax Code §26.08(g)
[42] Tex. Tax Code §26.045(d)
[43] Tex. Tax Code §26.045(i)
[44] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 54 from Line 53.	$ 0 /$100
56.	**Current year voter-approval tax rate, adjusted for the prior year disaster.** Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	$ 0 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate .... $ 1.26328 /$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. .... $ 1.17570 /$100
As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 52

SECTION 6: Addendum

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

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

The school district will be looking at a resolution for bond defeasement as allowed by law and therefore is adding the amount to the voter approval tax rate that will be below the $0.50 maximum allowed by law. If approved will send this in as required.

https://www.southwestdatasolution.com/misc/tomgreencad/2026_WATER_VALLEY_WKSHT_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. [45]

print here Fabian Gomez
Printed Name of School District Representative

sign here Fabian Gomez Digitally signed by Fabian Gomez Date: 2026.08.05 15:09:15 -05'00' 8/5/26
School District Representative Date

[45] Tex. Tax Code §26.04(c)

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

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

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total I&S taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[2] This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.		$ 534,636,921
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]		$ 7,059,760
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.		$ 527,577,161
4(a).	**Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.**		
	A. **Prior year I&S value of property subject to Chapter 313 agreement.** Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	$ 317,780,280	
	B. **Prior year M&O value of property subject to Chapter 313 agreement.** Enter the total prior year limited value of property subject to a Chapter 313 agreement:	– $ 40,000,000	
	C. Subtract B from A.		$ 277,780,280

[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)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
4(b).	**Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.**		
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement	$ 0	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement:[4]	– $ 0	
	C. Subtract B from A.		$ 0
5.	**Preliminary prior year adjusted M&O taxable value.** Add Line 4(a)C to Line 4(b)C and subtract from Line 3.		$ 249,796,881
6.	**Prior year total adopted tax rate.** Separate the prior year adopted tax rate into its two components.		
	A. Prior year M&O tax rate:	$ 0.75400 /$100	
	B. Prior year I&S or debt rate:	$ 0.43000 /$100	
7.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.**		
	A. Original prior year ARB values:	$ 0	
	B. Prior year values resulting from final court decisions:	– $ 0	
	C. Prior year value loss. Subtract B from A.[5]		$ 0
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	– $ 0	
	C. Prior year undisputed value. Subtract B from A.[6]		$ 0
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.		$ 0
10.	**Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.		$ 249,796,881
11.	**Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.		$ 527,577,161
12.	**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.[7]		$ 0
13.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use the prior year market value:	$ 1,109,900	
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value:	+ $ 6,660,622	
	C. Value loss. Add A and B.[8]		$ 7,770,522
14.	**Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 2,704,730	
	B. Current year productivity or special appraised value:	- $ 28,640	
	C. Value loss. Subtract B from A.[9]		$ 2,676,090

4 Tex. Gov. Code §403.605
5 Tex. Tax Code §26.012(13)
6 Tex. Tax Code §26.012(13)
7 Tex. Tax Code §26.012(15)
8 Tex. Tax Code §26.012(15)
9 Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 10,446,612
16.	**Adjusted prior year M&O taxable value.** Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 239,350,269
17.	**Adjusted prior year I&S taxable value.** Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 517,130,549
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 1,804,701
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 2,227,730
20.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[10] A. **M&O taxes refunded for tax years preceding the prior tax year:** .... $ 9,686 B. **I&S taxes refunded for tax years preceding the prior tax year:** .... $ 4,070	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[11]	$ 1,814,387
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B.[12]	$ 2,223,800
23.	**Total current year I&S taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.[13] A. **Certified values:**[14] .... $ 466,253,333 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.	$ 466,253,333
24.	**Total value of properties under protest or not included on certified appraisal roll.**[15] 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.[16] .... $ 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.[17] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 0

[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13)
[12] Tex. Tax Code §26.012(13)
[13] Tex. Tax Code §§26.012 and 26.04(c-2)
[14] Tex. Tax Code §26.012(6)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Current year tax ceilings and new property value for Chapter 313 and JETI limitations.** **A. Current year tax ceilings.** Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [18] .... $ 8,011,687 **B. Current year Chapter 313 new property value.** Enter the current year new property value of property subject to Chapter 313 agreements. [19] .... + $ 0 **C. Current year new property value for JETI agreements.** Enter the current year new property value of property subject to JETI agreements. [20] .... + $ 0 **D. Add A, B and C.**	$ 8,011,687
26.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [21] 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.[22] If completing this section, the taxing unit must include supporting documentation in Section 6.[23] Taxing units that are not affected, enter 0.	$ 0
27.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Lines 25D and 26.[24]	$ 458,241,646
28a.	**Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.** **A. Current year I&S value of property subject to Chapter 313 agreement.** Enter the total current year appraised value of property subject to a Chapter 313 agreement. .... $ 263,249,240 **B. Current year M&O value of property subject to Chapter 313 agreement.** Enter the total current year limited value of property subject to a Chapter 313 agreement........ - $ 40,000,000 **C. Subtract B from A.**	$ 223,249,240
28b.	**Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.** **A. Prior year I&S value of property subject to the JETI agreement.** Enter the total prior year appraised value of property subject to a JETI agreement........ $ 0 **B. Prior year M&O value of property subject to the JETI agreement.** Enter the total prior year limited value of property subject to the JETI agreement:[25]........ - $ 0 **C. Subtract B from A.**	$ 0
29.	**Current year total M&O taxable value.** Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	$ 234,992,406
30.	**Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
31.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement.	$ 1,349,761
32.	**Total adjustments to the current year taxable value.** Add Line 30 and Line 31.	$ 1,349,761
33.	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.	$ 233,642,645
34.	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.	$ 456,891,885
35.	**Current year NNR M&O tax rate.** Divide line 21 by line 33 and multiply by $100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	$ 0.77656 /$100
36.	**Current year NNR I&S tax rate.** Divide line 22 by line 34 and multiply by $100.	$ 0.48672 /$100
37.	**Current year NNR total tax rate.** Add Line 35 and Line 36.	$ 1.26328 /$100

[18] Tex. Tax Code §26.012(6)(A)(i)
[19] Tex. Tax Code §26.012(6)(A)(ii)
[20] Tex. Tax Code §26.012(6)(A)(iii)
[21] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[22] Tex. Tax Code §26.012(1-a)
[23] Tex. Tax Code §26.04(d-3)
[24] Tex. Tax Code §26.012(6)
[25] Tex. Gov. Code §403.605

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.[26]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

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.[27]
2. **Enrichment Tax Rate:** [28] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies', not subject to compression, and 9 'copper pennies' which are subject to compression.[29]
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. [30] 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. [31]

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [32] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. [33]

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
38.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [34]	$ 0.61570 /$100
39.	**Current year enrichment tax rate.** Enter the greater of A and B. [35] **A.** The district's prior year enrichment tax rate .... $ 0.0800 /$100 **B.** $0.05 per $100 of taxable .... $ 0.0500 /$100	$ 0.13000 /$100
40.	**Current year maintenance and operations (M&O) tax rate (TR).** Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate. [36]	$ 0.74570 /$100
41.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. **A. Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [37] Enter debt amount: .... $ 1,894,160 **B.** Subtract **unencumbered fund** amount used to reduce total debt .... - $ 0 **C.** Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt .... - $ 0 **D. Adjust debt**: Subtract B and C from A.	$ 1,894,160

[26] Tex. Tax Code §26.08(n)
[27] Tex. Edu. Code §48.2551(a)(3)
[28] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[29] Tex. Edu. Code §§48.202(a-1)(2)
[30] Tex. Tax Code §26.012(3)
[31] Tex. Edu. Code §45.0021(a)
[32] Tex. Edu. Code §11.184(b)
[33] Tex. Edu. Code §11.184(b-1)
[34] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[35] Tex. Tax Code §26.08(n)(2)
[36] Tex. Edu. Code §45.003(d)
[37] Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
42.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [38]	$ 0
43.	**Adjusted current year debt.** Subtract line 42 from line 41D.	$ 1,894,160
44.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39] **A.** Enter the current year anticipated collection rate certified by the collector.[40] .... 98.00 % **B.** Enter the prior year actual collection rates. .... 97.38 % **C.** Enter the 2024 actual collection rate .... 98.00 % **D.** Enter the 2023 actual collection rate. .... 98.00 %	98.00 %
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44.	$ 1,932,816
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet.*	$ 458,241,646
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100.	$ 0.43000 /$100
48.	**Current year voter-approval tax rate.** Add Lines 40 and 47. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47.[41]	$ 1.17570 /$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
49.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [42] The school district shall provide its tax assessor with a copy of the letter. [43]	$ 0
50.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet.*	$ 458,241,646
51.	**Additional rate for pollution control.** Divide line 49 by line 50 and multiply by $100.	$ 0 /$100
52.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 51 and line 48.	$ 1.17570 /$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. [44] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
53.	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.18400 /$100
54.	**Prior year voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 1.18400 /$100

[38] Tex. Tax Code §26.012(10) and 26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[40] Tex. Tax Code §26.04(b)
[41] Tex. Tax Code §26.08(g)
[42] Tex. Tax Code §26.045(d)
[43] Tex. Tax Code §26.045(i)
[44] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 54 from Line 53.	$ 0 /$100
56.	**Current year voter-approval tax rate, adjusted for the prior year disaster.** Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	$ 0 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate .... $ 1.26328 /$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. .... $ 1.17570 /$100
As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 52

SECTION 6: Addendum

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

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

The school district will be looking at a resolution for bond defeasement as allowed by law and therefore is adding the amount to the voter approval tax rate that will be below the $0.50 maximum allowed by law. If approved will send this in as required.

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.[45]

print here Fabian Gomez
Printed Name of School District Representative

sign here Fabian Gomez   Digitally signed by Fabian Gomez Date: 2026.08.05 15:09:15 -05'00'   8/5/26
School District Representative   Date

[45] Tex. Tax Code §26.04(c)

31/2026 8:50:04 I	NO NEW REVENUE TAX RATE TOTALS		APR Year 2026		Tax Year 2025
Entity: WV	WV-WATER VALLEY ISD (2026)				
Year	**Description**	**Input Data**	**50-859**	**50-884**	**50-856**
2025	**Total taxable value**				
	Taxable value	283,989,411			
	25.25(d) Adjustments	0			
	Appeal Under Chapter 42 as of July 25	0			
	Recognizable taxable value	283,989,411	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	6,957,110	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	89,310,280		L.4A	
	Limited M&O value of property subject to vhapter 313 agreement	20,000,000		L.4B	
2025	**Total adopted tax rate**				
	M&O or maintenance & operations rate	0.00754000		L.6A	L.29
	I&S or debt rate	0.00430000		L.6B	
	Total adopted tax rate (eg. school rate $1.06 => 0.01060000)	0.01184000	L.4		L.4
2025	**Taxable value lost because property first qualified for an exemption in 2026**				
	Absolute exemptions (use prior year market value)	1,109,900	L.10A	L.13A	L.10A
	Partial exemptions (current year exemption amount or if percentage exemption use percentage times prior year value)	6,660,622	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	2,704,730	L.11A	L.14A	L.11A
	Current year productivity or special appraised value	28,640	L.11B	L.14B	L.11B
2026	**Total taxable value on the certified appraisal roll today**				
	Certified taxable value	249,640,643	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	7,950,887	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	1,349,761	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			
	TIF zone captured appraised value of property	0			
	TIF zone captured appraised value of property	0			
	TIF zone captured appraised value of property	0			
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	TIF zone captured appraised value of property	0			
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	TIF zone captured appraised value of property	0			
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	TIF zone captured appraised value of property	0			
	TIF zone captured appraised value of property	0			
	TIF zone captured appraised value of property	0			

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

Tom Green

Tyler Johnson, Chief Appraiser

WATER VALLEY 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:	$	640,791,122
Total Loss to Homestead Cap, Circuit Breaker, & Ag Production	**$**	**316,244,331**
Total Assessed Value:	$	324,546,791
Total Loss to Absolute & Partial Exemptions	**$**	**74,906,148**
Protested Value as of 7/22/2026	**$**	**-**
Estimated % of Protested Value Upheld at ARB	$	-
TOTAL TAXABLE VALUE:	**$**	**249,640,643**
Taxable Value lost to the Freeze:	$	5,640,331
NET TAXABLE VALUE I&S:	$	244,000,312
NET TAXABLE VALUE M&O:	$	194,598,822
New Taxable Value for 2026:	$	1,349,761

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

WV-WATER VALLEY ISD (2026) Tom Green Count : 3,197

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	912	124,378,781	Homesite	1,236	54,248,111	Agricultural	1,041	303,663,102	Mineral	805	21,393,770
Non Homesite	218	7.374.575	Non Homesite	7	360,847	Inventory	0	0	Personal	95	127,931,785
New Homesite	23	1,301,321	New Homesite	1	16,850	Timber	0	0	New Personal	0	0
New Non Hs	4	121,980	New Non Hs	0	0						

Impr Market 133,176,657 (+) **Land Market** 54,625,808 (+) **Prod Market** 303,663,102 (+) **Other** 149,325,555 (=) **Total Market** 640,791,122

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	264	14,207,560	Agricultural	1,041	7,265,247	296,397,855
Circuit Breaker	281	5,638,916	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss 19,846,476 (+) **Prod Loss** 296,397,855 (=) **Total Loss** 316,244,331

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	271	31,144,810	General	12	675,830	General	0	0
Frozen	233	25,405,316	Frozen	116	5,567,262	Frozen	10	432,765
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 324,546,791

Total Hs 56,550,126 (+) **Total Os** 6,243,092 (+) **Total Dis** 432,765

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	7	80,000	Abatements	0	0	General	19	1,307,250
Frozen	3	31,500	Polution Control	1	158,955	Prorated	1	19,740
100% Homesite	22	4,486,080	Freeport	0	0			
			Minimum Value	320	5,596,640			
			Temp Disaster	0	0			
			Other	0	0			

Total Dis Vet 4,597,580 (+) **Total Other** 5,755,595 (+) **Total Exempt** 1,326,990 (=) **Total Deductions** 74,906,148

Taxable / Tax

New Frozen Taxable 0 (+) **Taxable Frozen** 7,950,887 (+) **Taxable Non Frozen** 241,689,756 (=) **Total Taxable** 249,640,643

Taxable Loss 5,640,331

2026 Rate Per $100 0.01184

New Frozen Tax 0.00 (+) **Tax Frozen** 27,356.95 (+) **Tax Non Frozen** 2,861,606.74 (=) **Total Tax** 2,888,963.69

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	504	101,130,660
New Taxable	20	1,349,761
Legal Acres		337,757.213
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	249,640,643
M&O Taxable	200,239,153
VLA Cap Loss	49,401,490

Certifiable	Value
Market	640,791,122
% Protested	0%
Taxable	249,640,643
Tax	2,888,963.69

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

WV-WATER VALLEY ISD (2025)

Tom Green

Count : 3,097

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	938	124,948,872	Homesite	1,226	54,088,575	Agricultural	1,037	314,646,319	Mineral	702	52,203,870
Non Homesite	5	274.360	Non Homesite	2	71,730	Inventory	0	0	Personal	91	137,498,005
New Homesite	14	1,671,400	New Homesite	1	194,720	Timber	1	256,540	New Personal	0	0
New Non Hs	0	0	New Non Hs	0	0						

Impr Market	126,894,632	(+) Land Market	54,355,025	(+) Prod Market	314,902,859	(+) Other	189,701,875	(=) Total Market	685,854,391

Loss

Cap Loss	Count	Value
General HS	309	17,848,341
Circuit Breaker	131	9,732,376

Productivity	Count	Prod Value	Prod Loss
Agricultural	1,037	7,566,040	307,080,279
Inventory	0	0	0
Timber	1	8,710	247,830
Timber78	0	0	0

Cap Loss	27,580,717	(+) Prod Loss	307,328,109	(=) Total Loss	334,908,826

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	283	31,094,153	General	6	280,990	General	1	10,418
Frozen	226	24,534,435	Frozen	111	5,294,711	Frozen	9	378,267
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		55,628,588	(+) Total Os		5,575,701	(+) Total Dis		388,685

Assessed: 350,945,565

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	9	87,810	Abatements	0	0	General	12	216,760
Frozen	2	24,000	Polution Control	1	164,200	Prorated	0	0
100% Homesite	21	4,838,330	Freeport	0	0			
			Minimum Value	179	32,080			
			Temp Disaster	0	0			
			Other	0	0			
Total Dis Vet		4,950,140	(+) Total Other		196,280	(+) Total Exempt		216,760

(=) Total Deductions: 66,956,154

Taxable / Tax

New Frozen Taxable	0	(+) Taxable Frozen	6,957,110	(+) Taxable Non Frozen	277,032,301	(=) Total Taxable	283,989,411
						Taxable Loss	4,953,134
						2025 Rate Per $100	0.01184
New Frozen Tax	0.00	(+) Tax Frozen	23,727.18	(+) Tax Non Frozen	3,280,062.34	(=) Total Tax	3,303,789.52

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	509	98,979,411
New Taxable	13	1,529,282
Legal Acres		333,217.133
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	283,989,411
M&O Taxable	214,679,131
VLA Cap Loss	69,310,280

Certifiable	Value
Market	685,854,391
% Protested	0%
Taxable	283,989,411
Tax	3,303,789.52

* 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

Tom Green

YTD SUMMARY REPORT JULY 2026
WV-WATER VALLEY 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	2,269,478.23	(24,594.19)	0.00	2,244,884.04	2,172,296.24	2,174,913.22	10,045.49	716.72	72,587.80	2,172,296.24	73,113.45	2,174,913.22
2024	61,114.14	(7,045.54)	0.00	54,068.60	16,986.61	16,986.61	5,869.75	6,129.00	37,081.99	16,986.61	37,286.27	16,986.61
2023	34,168.80	(3,040.61)	0.00	31,128.19	7,164.74	7,164.74	3,036.35	2,309.97	23,963.45	7,164.74	24,401.22	7,164.74
2022	47,950.94	(1,144.00)	0.00	46,806.94	2,844.60	2,844.60	1,349.03	838.74	43,962.34	2,844.60	44,577.23	2,844.60
2021	4,503.19	(1,176.89)	0.00	3,326.30	121.16	121.16	85.59	45.82	3,205.14	121.16	3,281.66	121.16
2020	3,361.28	(1,154.53)	0.00	2,206.75	(499.33)	(499.33)	23.17	10.87	2,706.08	(499.33)	2,776.43	(499.33)
2019	1,640.10	(237.60)	0.00	1,402.50	0.00	0.00	0.00	0.00	1,402.50	0.00	1,449.80	0.00
2018	1,491.70	(257.40)	0.00	1,234.30	0.00	0.00	0.00	0.00	1,234.30	0.00	1,274.73	0.00
2017	731.68	(265.20)	0.00	466.48	0.00	0.00	0.00	0.00	466.48	0.00	493.68	0.00
2016	659.87	(265.20)	0.00	394.67	0.00	0.00	0.00	0.00	394.67	0.00	394.67	0.00
2015	739.03	(74.80)	0.00	664.23	0.00	0.00	0.00	0.00	664.23	0.00	717.99	0.00
2014	522.66	(6.80)	0.00	515.86	0.00	0.00	0.00	0.00	515.86	0.00	556.02	0.00
2013	201.56	(6.80)	0.00	194.76	0.00	0.00	0.00	0.00	194.76	0.00	198.84	0.00
2012	197.83	(6.85)	0.00	190.98	0.00	0.00	0.00	0.00	190.98	0.00	195.09	0.00
2011	846.36	0.00	0.00	846.36	0.00	0.00	0.00	0.00	846.36	0.00	894.44	0.00
2010	628.57	0.00	0.00	628.57	0.00	0.00	0.00	0.00	628.57	0.00	676.30	0.00
2009	2,157.61	0.00	0.00	2,157.61	0.00	0.00	0.00	0.00	2,157.61	0.00	2,200.81	0.00
2008	935.58	0.00	0.00	935.58	0.00	0.00	0.00	0.00	935.58	0.00	935.58	0.00
2007	172.97	0.00	0.00	172.97	0.00	0.00	0.00	0.00	172.97	0.00	172.97	0.00
2006	157.75	0.00	0.00	157.75	0.00	0.00	0.00	0.00	157.75	0.00	157.75	0.00
2005	888.58	(888.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	422.74	(422.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	343.70	(343.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	368.15	(368.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	877.86	(877.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000(PRIOR)	3,634.24	(3,634.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,438,195.12	(45,811.68)	0.00	2,392,383.44	2,198,914.02	2,201,531.00	20,409.38	10,051.12	193,469.42	2,198,914.02	195,754.93	2,201,531.00

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,565,801.06	(32,338.41)	0.00	1,533,462.64	1,401,416.35	13,453.39	6,788.97	132,046.29	1,401,416.33
I&S	872,394.06	(13,473.27)	0.00	858,920.80	797,497.67	6,955.99	3,262.15	61,423.13	797,497.69
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	1,445,258.89	(15,662.18)	0.00	1,429,596.71	1,383,371.03	6,397.21	456.42	46,225.67	1,383,371.03
I&S	824,219.34	(8,932.01)	0.00	815,287.33	788,925.21	3,648.28	260.30	26,362.13	788,925.21
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,269,478.23	(24,594.19)	0.00	2,244,884.04	2,172,296.24	10,045.49	716.72	72,587.80	2,172,296.24

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	120,542.17	(16,676.23)	0.00	103,865.93	18,045.32	7,056.18	6,332.55	85,820.62	18,045.30
I&S	48,174.72	(4,541.26)	0.00	43,633.47	8,572.46	3,307.71	3,001.85	35,061.00	8,572.48
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	168,716.89	(21,217.49)	0.00	147,499.40	26,617.78	10,363.89	9,334.40	120,881.62	26,617.78

PERCENT COLLECTED ORIGINAL ROLL = 95.718%
ADJUSTED ROLL= 96.767%

Tom Green

YTD SUMMARY R PORT JULY 2026
WVIS-WATER VALLEY I&S ONLY

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	384,034.20	0.00	0.00	384,034.20	384,034.20	384,034.20	0.00	0.00	0.00	384,034.20	0.00	384,034.20
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	384,034.20	0.00	0.00	384,034.20	384,034.20	384,034.20	0.00	0.00	0.00	384,034.20	0.00	384,034.20
RATE SUMMARY INFORMATION												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	384,034.20	0.00	0.00	384,034.20	384,034.20		0.00	0.00	0.00	384,034.20		
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	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	384,034.20	0.00	0.00	384,034.20	384,034.20		0.00	0.00	0.00	384,034.20		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	384,034.20	0.00	0.00	384,034.20	384,034.20		0.00	0.00	0.00	384,034.20		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
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		
	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		

PERCENT COLLECTED ORIGINAL ROLL = 100.000%
ADJUSTED ROLL= 100.000%

Tom Green

YTD SUMMARY REPORT JULY 2026
WVMO-WATER VALLEY M&O ONLY

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	150,800.00	0.00	0.00	150,800.00	150,800.00	150,800.00	0.00	0.00	0.00	150,800.00	0.00	150,800.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	150,800.00	0.00	0.00	150,800.00	150,800.00	150,800.00	0.00	0.00	0.00	150,800.00	0.00	150,800.00
RATE SUMMARY INFORMATION												
M&O	150,800.00	0.00	0.00	150,800.00	150,800.00		0.00	0.00	0.00	150,800.00		
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		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	150,800.00	0.00	0.00	150,800.00	150,800.00		0.00	0.00	0.00	150,800.00		
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		
	150,800.00	0.00	0.00	150,800.00	150,800.00		0.00	0.00	0.00	150,800.00		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
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		
	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		

PERCENT COLLECTED ORIGINAL ROLL = 100.000%
ADJUSTED ROLL= 100.000%

FISCAL BEGIN DATE [illegible]/1/2024

YTD SUMMARY REPORT JULY 2025
WV-WATER VALLEY ISD

[illegible] DATE 7/23/2025
[illegible]UNT 20

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	2,019,106.88	(59,230.11)	224,878.10	2,184,754.87	2,111,120.12	2,116,138.64	11,203.75	1,748.95	73,634.75	2,111,120.12	73,839.03	2,116,138.64
2023	52,545.77	(25,140.25)	14,673.91	42,079.43	8,530.80	8,530.80	4,453.72	4,545.32	33,548.63	8,530.80	33,986.40	8,530.80
2022	51,435.19	(10,801.50)	8,354.19	48,987.88	811.75	811.75	1,112.29	822.42	48,176.13	811.75	48,791.02	811.75
2021	6,571.80	(949.13)	0.00	5,622.67	1,119.48	1,119.48	629.27	389.69	4,503.19	1,119.48	4,579.71	1,119.48
2020	4,379.31	(748.41)	0.00	3,630.90	269.62	269.62	164.94	86.81	3,361.28	269.62	3,431.63	269.62
2019	1,917.82	(3.96)	0.00	1,913.86	273.76	273.76	200.13	94.62	1,640.10	273.76	1,687.40	273.76
2018	1,817.28	(237.86)	0.00	1,579.42	87.72	87.72	75.29	32.54	1,491.70	87.72	1,532.13	87.72
2017	1,019.18	(259.08)	0.00	760.10	28.42	28.42	27.92	11.26	731.68	28.42	758.88	28.42
2016	857.89	(170.82)	0.00	687.07	27.20	27.20	30.47	11.53	659.87	27.20	659.87	27.20
2015	916.65	(170.82)	0.00	745.83	6.80	6.80	8.43	3.05	739.03	6.80	792.79	6.80
2014	702.79	(167.35)	0.00	535.44	12.78	12.78	17.38	6.03	522.66	12.78	562.82	12.78
2013	375.80	(167.44)	0.00	208.36	6.80	6.80	10.06	3.37	201.56	6.80	205.64	6.80
2012	367.03	(169.20)	0.00	197.83	0.00	0.00	0.00	0.00	197.83	0.00	201.94	0.00
2011	1,016.80	(170.44)	0.00	846.36	0.00	0.00	0.00	0.00	846.36	0.00	894.44	0.00
2010	811.21	(182.64)	0.00	628.57	0.00	0.00	0.00	0.00	628.57	0.00	676.30	0.00
2009	2,335.07	(177.46)	0.00	2,157.61	0.00	0.00	0.00	0.00	2,157.61	0.00	2,200.81	0.00
2008	1,125.20	(189.62)	0.00	935.58	0.00	0.00	0.00	0.00	935.58	0.00	935.58	0.00
2007	374.75	(201.78)	0.00	172.97	0.00	0.00	0.00	0.00	172.97	0.00	172.97	0.00
2006	429.33	(271.58)	0.00	157.75	0.00	0.00	0.00	0.00	157.75	0.00	157.75	0.00
2005	888.58	0.00	0.00	888.58	0.00	0.00	0.00	0.00	888.58	0.00	888.58	0.00
2004	422.74	0.00	0.00	422.74	0.00	0.00	0.00	0.00	422.74	0.00	422.74	0.00
2003	343.70	0.00	0.00	343.70	0.00	0.00	0.00	0.00	343.70	0.00	343.70	0.00
2002	368.15	0.00	0.00	368.15	0.00	0.00	0.00	0.00	368.15	0.00	368.15	0.00
2001	877.86	0.00	0.00	877.86	0.00	0.00	0.00	0.00	877.86	0.00	877.86	0.00
2000	935.28	0.00	0.00	935.28	0.00	0.00	0.00	0.00	935.28	0.00	935.28	0.00
1999(PRIOR)	2,698.96	0.00	0.00	2,698.96	0.00	0.00	0.00	0.00	2,698.96	0.00	2,698.96	0.00
	2,154,641.02	(99,409.45)	247,906.20	2,303,137.77	2,122,295.25	2,127,313.77	17,933.65	7,755.59	180,842.52	2,122,295.25	182,602.38	2,127,313.77

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,458,306.93	(68,079.79)	167,323.38	1,557,550.51	1,428,834.63	12,247.65	5,325.24	128,715.86	1,428,834.65
I&S	696,334.09	(31,329.66)	80,582.82	745,587.26	693,460.62	5,686.00	2,430.35	52,126.66	693,460.60
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	1,359,160.18	(39,870.70)	151,376.51	1,470,665.99	1,421,098.82	7,541.80	1,177.30	49,567.17	1,421,098.82
I&S	659,946.70	(19,359.41)	73,501.59	714,088.88	690,021.30	3,661.95	571.65	24,067.58	690,021.30
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,019,106.88	(59,230.11)	224,878.10	2,184,754.87	2,111,120.12	11,203.75	1,748.95	73,634.75	2,111,120.12

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	99,146.75	(28,209.09)	15,946.87	86,884.52	7,735.81	4,705.85	4,147.94	79,148.69	7,735.83
I&S	36,387.39	(11,970.25)	7,081.23	31,498.38	3,439.32	2,024.05	1,858.70	28,059.08	3,439.30
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	135,534.14	(40,179.34)	23,028.10	118,382.90	11,175.13	6,729.90	6,006.64	107,207.77	11,175.13

PERCENT COLLECTED ORIGINAL ROLL = 104.557%
ADJUSTED ROLL= 96.630%

FISCAL BEGIN DATE 10/1/2023

PRINT DATE 7/25/2024
COUNT 21

YTD SUMMARY REPORT JULY 2024
WV-WATER VALLEY 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	2,013,549.32	(13,626.50)	1,048.10	2,000,970.92	1,937,529.23	1,939,288.87	32,247.79	2,050.86	63,441.69	1,937,529.23	63,911.98	1,939,288.87
2022	90,963.03	(31,964.14)	31,411.38	90,410.27	36,870.81	36,870.81	9,032.24	9,159.26	53,539.46	36,870.81	54,154.35	36,870.81
2021	8,236.97	(225.42)	0.00	8,011.55	1,350.49	1,350.49	486.88	134.38	6,661.06	1,350.49	6,802.58	1,350.49
2020	6,164.09	0.00	0.00	6,164.09	1,733.60	1,733.60	618.70	85.87	4,430.49	1,733.60	4,565.84	1,733.60
2019	3,468.54	0.00	0.00	3,468.54	1,498.75	1,498.75	695.10	10.56	1,969.79	1,498.75	2,017.09	1,498.75
2018	3,552.98	(1,473.62)	0.00	2,079.36	248.18	248.18	195.94	88.44	1,831.18	248.18	1,871.61	248.18
2017	3,127.02	(1,767.84)	0.00	1,359.18	340.00	340.00	301.19	128.23	1,019.18	340.00	1,046.38	340.00
2016	2,625.73	(1,767.84)	0.00	857.89	0.00	0.00	0.00	0.00	857.89	0.00	857.89	0.00
2015	916.65	0.00	0.00	916.65	0.00	0.00	0.00	0.00	916.65	0.00	970.41	0.00
2014	842.87	(140.08)	0.00	702.79	0.00	0.00	0.00	0.00	702.79	0.00	742.95	0.00
2013	375.80	0.00	0.00	375.80	0.00	0.00	0.00	0.00	375.80	0.00	379.88	0.00
2012	367.03	0.00	0.00	367.03	0.00	0.00	0.00	0.00	367.03	0.00	371.14	0.00
2011	1,016.80	0.00	0.00	1,016.80	0.00	0.00	0.00	0.00	1,016.80	0.00	1,064.88	0.00
2010	811.21	0.00	0.00	811.21	0.00	0.00	0.00	0.00	811.21	0.00	858.94	0.00
2009	2,335.07	0.00	0.00	2,335.07	0.00	0.00	0.00	0.00	2,335.07	0.00	2,378.27	0.00
2008	1,125.20	0.00	0.00	1,125.20	0.00	0.00	0.00	0.00	1,125.20	0.00	1,125.20	0.00
2007	385.66	0.00	0.00	385.66	10.91	10.91	22.91	6.76	374.75	10.91	374.75	10.91
2006	429.33	0.00	0.00	429.33	0.00	0.00	0.00	0.00	429.33	0.00	429.33	0.00
2005	888.58	0.00	0.00	888.58	0.00	0.00	0.00	0.00	888.58	0.00	888.58	0.00
2004	422.74	0.00	0.00	422.74	0.00	0.00	0.00	0.00	422.74	0.00	422.74	0.00
2003	343.70	0.00	0.00	343.70	0.00	0.00	0.00	0.00	343.70	0.00	343.70	0.00
2002	368.15	0.00	0.00	368.15	0.00	0.00	0.00	0.00	368.15	0.00	368.15	0.00
2001	877.86	0.00	0.00	877.86	0.00	0.00	0.00	0.00	877.86	0.00	877.86	0.00
2000	935.28	0.00	0.00	935.28	0.00	0.00	0.00	0.00	935.28	0.00	935.28	0.00
1999	837.52	0.00	0.00	837.52	0.00	0.00	0.00	0.00	837.52	0.00	837.52	0.00
1998(PRIOR)	1,861.44	0.00	0.00	1,861.44	0.00	0.00	0.00	0.00	1,861.44	0.00	1,861.44	0.00
	2,146,828.57	(50,965.44)	32,459.48	2,128,322.61	1,979,581.97	1,981,341.61	43,600.75	11,664.36	148,740.64	1,979,581.97	150,458.74	1,981,341.61

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,457,984.23	(37,000.96)	23,489.15	1,444,472.40	1,336,299.16	30,113.76	8,391.26	108,173.24	1,336,299.16
I&S	688,844.34	(13,964.48)	8,970.33	683,850.21	643,282.81	13,486.99	3,273.10	40,567.40	643,282.81
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	1,356,760.74	(9,181.75)	706.23	1,348,285.22	1,305,537.23	21,729.06	1,381.90	42,747.99	1,305,537.23
I&S	656,788.58	(4,444.75)	341.87	652,685.70	631,992.00	10,518.73	668.96	20,693.70	631,992.00
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,013,549.32	(13,626.50)	1,048.10	2,000,970.92	1,937,529.23	32,247.79	2,050.86	63,441.69	1,937,529.23

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	101,223.49	(27,819.21)	22,782.92	96,187.18	30,761.93	8,384.70	7,009.36	65,425.25	30,761.93
I&S	32,055.76	(9,519.73)	8,628.46	31,164.51	11,290.81	2,968.26	2,604.14	19,873.70	11,290.81
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	133,279.25	(37,338.94)	31,411.38	127,351.69	42,052.74	11,352.96	9,613.50	85,298.95	42,052.74

PERCENT COLLECTED ORIGINAL ROLL = 96.225%
ADJUSTED ROLL= 96.829%

YTD SUMMARY REPORT JULY 2023
WV-WATER VALLEY 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
2022	2,325,156.12	(11,300.20)	6,151.99	2,320,007.91	2,212,671.52	2,217,254.23	21,777.85	1,794.66	107,336.39	2,212,671.52	107,951.28	2,217,254.23
2021	23,210.26	(1,625.11)	0.00	21,585.15	11,264.89	11,565.67	3,390.37	3,301.91	10,320.26	11,264.89	10,481.28	11,565.67
2020	9,024.92	296.94	0.00	9,321.86	2,810.27	2,866.91	1,296.21	925.58	6,511.59	2,810.27	6,666.44	2,866.91
2019	5,117.15	802.01	0.00	5,919.16	2,214.34	2,214.34	1,048.02	652.49	3,704.82	2,214.34	3,771.92	2,214.34
2018	2,408.28	864.05	0.00	3,272.33	(478.65)	(478.65)	17.80	9.20	3,750.98	(478.65)	3,811.21	(478.65)
2017	1,563.18	1,767.84	0.00	3,331.02	0.00	0.00	0.00	0.00	3,331.02	0.00	3,378.62	0.00
2016	1,061.89	1,767.84	0.00	2,829.73	0.00	0.00	0.00	0.00	2,829.73	0.00	2,829.73	0.00
2015	991.82	0.00	0.00	991.82	0.00	0.00	0.00	0.00	991.82	0.00	1,053.10	0.00
2014	842.87	0.00	0.00	842.87	0.00	0.00	0.00	0.00	842.87	0.00	897.04	0.00
2013	375.80	0.00	0.00	375.80	0.00	0.00	0.00	0.00	375.80	0.00	379.88	0.00
2012	374.84	0.00	0.00	374.84	7.81	7.81	10.78	3.71	367.03	7.81	371.14	7.81
2011	1,016.80	0.00	0.00	1,016.80	0.00	0.00	0.00	0.00	1,016.80	0.00	1,064.88	0.00
2010	811.21	0.00	0.00	811.21	0.00	0.00	0.00	0.00	811.21	0.00	858.94	0.00
2009	2,335.07	0.00	0.00	2,335.07	0.00	0.00	0.00	0.00	2,335.07	0.00	2,378.27	0.00
2008	1,125.20	0.00	0.00	1,125.20	0.00	0.00	0.00	0.00	1,125.20	0.00	1,125.20	0.00
2007	385.66	0.00	0.00	385.66	0.00	0.00	0.00	0.00	385.66	0.00	385.66	0.00
2006	429.33	0.00	0.00	429.33	0.00	0.00	0.00	0.00	429.33	0.00	429.33	0.00
2005	888.58	0.00	0.00	888.58	0.00	0.00	0.00	0.00	888.58	0.00	888.58	0.00
2004	422.74	0.00	0.00	422.74	0.00	0.00	0.00	0.00	422.74	0.00	422.74	0.00
2003	343.70	0.00	0.00	343.70	0.00	0.00	0.00	0.00	343.70	0.00	343.70	0.00
2002	368.15	0.00	0.00	368.15	0.00	0.00	0.00	0.00	368.15	0.00	368.15	0.00
2001	877.86	0.00	0.00	877.86	0.00	0.00	0.00	0.00	877.86	0.00	877.86	0.00
2000	935.28	0.00	0.00	935.28	0.00	0.00	0.00	0.00	935.28	0.00	935.28	0.00
1999	837.52	0.00	0.00	837.52	0.00	0.00	0.00	0.00	837.52	0.00	837.52	0.00
1998	72.60	0.00	0.00	72.60	0.00	0.00	0.00	0.00	72.60	0.00	72.60	0.00
1997(PRIOR)	1,788.84	0.00	0.00	1,788.84	0.00	0.00	0.00	0.00	1,788.84	0.00	1,788.84	0.00
	2,382,765.67	(7,426.63)	6,151.99	2,381,491.03	2,228,490.18	2,233,430.31	27,541.03	6,687.55	153,000.85	2,228,490.18	154,369.19	2,233,430.31

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,732,612.22	(4,723.30)	4,462.09	1,732,351.01	1,616,668.75	20,140.52	4,972.69	115,682.28	1,616,668.73
I&S	650,153.45	(2,703.33)	1,689.90	649,140.02	611,821.43	7,400.51	1,714.86	37,318.57	611,821.45
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	1,686,453.64	(8,196.12)	4,462.09	1,682,719.60	1,604,867.69	15,795.64	1,301.68	77,851.91	1,604,867.69
I&S	638,702.48	(3,104.08)	1,689.90	637,288.31	607,803.83	5,982.21	492.98	29,484.48	607,803.83
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,325,156.12	(11,300.20)	6,151.99	2,320,007.91	2,212,671.52	21,777.85	1,794.66	107,336.39	2,212,671.52

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	46,158.58	3,472.82	0.00	49,631.41	11,801.06	4,344.88	3,671.01	37,830.37	11,801.04
I&S	11,450.97	400.75	0.00	11,851.71	4,017.60	1,418.30	1,221.88	7,834.09	4,017.62
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	57,609.55	3,873.57	0.00	61,483.12	15,818.66	5,763.18	4,892.89	45,664.46	15,818.66

PERCENT COLLECTED **ORIGINAL ROLL = 95.162%**
ADJUSTED ROLL= 95.373%

FISCAL BEGIN DATE ...022

YTD SUMMARY REPORT JULY 2023
WVIS-WATER VALLEY I&S ONLY

PRINT DATE 7/27/2023
PAGE COUNT 20

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	549,172.34	0.00	0.00	549,172.34	549,172.34	549,172.34	0.00	0.00	0.00	549,172.34	0.00	549,172.34
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	549,172.34	0.00	0.00	549,172.34	549,172.34	549,172.34	0.00	0.00	0.00	549,172.34	0.00	549,172.34
RATE SUMMARY INFORMATION												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	549,172.34	0.00	0.00	549,172.34	549,172.34		0.00	0.00	0.00	549,172.34		
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	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	549,172.34	0.00	0.00	549,172.34	549,172.34		0.00	0.00	0.00	549,172.34		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	549,172.34	0.00	0.00	549,172.34	549,172.34		0.00	0.00	0.00	549,172.34		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
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		
	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		

PERCENT COLLECTED **ORIGINAL ROLL = 100.000%**
ADJUSTED ROLL= 100.000%

YTD SUMMARY [illegible] PORT JULY 2023
WVMO-WATER VALLEY M&O ONLY

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	188,580.00	0.00	0.00	188,580.00	188,580.00	188,580.00	0.00	0.00	0.00	188,580.00	0.00	188,580.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	188,580.00	0.00	0.00	188,580.00	188,580.00	188,580.00	0.00	0.00	0.00	188,580.00	0.00	188,580.00
RATE SUMMARY INFORMATION												
M&O	188,580.00	0.00	0.00	188,580.00	188,580.00		0.00	0.00	0.00	188,580.00		
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		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	188,580.00	0.00	0.00	188,580.00	188,580.00		0.00	0.00	0.00	188,580.00		
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		
	188,580.00	0.00	0.00	188,580.00	188,580.00		0.00	0.00	0.00	188,580.00		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
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		
	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		

PERCENT COLLECTED **ORIGINAL ROLL = 100.000%**
ADJUSTED ROLL= 100.000%

Land		Value	# of Items	Exempt
Homesite	(+)	125,770	19	0
Non Homesite	(+)	114,330	70	0
Productivity Market	(+)	127,029,410	454	0
Income	(+)	0	0	0
Total Land	*(=)*	*127,269,510*	*543*	*0*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	127,029,410	454
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	5,118,650	454
Land Ag Timber	(-)	0	0
Productivity Loss	*(=)*	*121,910,760*	*454*

Improvements

Homesite	(+)	3,194,160	19	0
New Homesite	(+)	273,800	3	0
Non Homesite	(+)	3,410,060	68	0
New Non Homesite	(+)	731,320	17	0
Income	(+)	0	0	0
Total Improvement	*(=)*	*7,609,340*	*107*	*0*

Personal

Homesite	(+)	206,240	2	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	334,920	5	0
New Non Homesite	(+)	0	0	0
Total Personal	*(=)*	*541,160*	*7*	*0*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	98,510	17
Industrial Real	(+)	193,847,750	1
Industrial/Utility Personal Property	(+)	13,617,000	17
Total Mineral Market Value	*(=)*	*207,563,260*	*35*
Total Real & Personal Market	(+)	135,420,010	657
Total Mineral/Industrial Market	(+)	207,563,260	35
Total Market Value	**(=)**	**342,983,270**	**692**
20% MIUP Circuit Breaker Limitation	(-)	0	0
10% Homestead Cap Loss	(-)	293,380	14
20% Circuit Breaker Limitation	(-)	8,200	5
Total Market After Cap	*(=)*	*342,681,690*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	121,910,760	454
Total Market Taxable	**(=)**	**220,770,930**	

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	0	0	0	0
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			173,847,750	1
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	29,710	2	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	1,083,110	13
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	163,670	1		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	193,380		174,930,860	

Total Losses (includes Prod. Loss & Cap Loss) (=) *297,336,580*

Total Appraised Value (=) 45,646,690

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	2,586,990	22
Senior S	(+)	269,720	7
Disabled B	(+)	0	0
DV 100%	(+)	13,040	1
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	*(=)*	*2,869,750*	*30*
Local Discount	(+)	0	0
Disabled Veteran	(+)	12,000	1
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	*(=)*	*2,881,750*	

Total Exemptions* (-) 2,881,750

20 - Water Valley ISD Net Taxable Value (=)	**42,764,940**
20IS - Water Valley ISD I&S Net Taxable Value (=)	**216,612,690**

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	2	2.0000	6,000			332,720	0		338,720	322,730	0
A*	**2**	**2.0000**	**6,000**			**332,720**	**0**		**338,720**	**322,730**	**0**
D1	445	101,760.7497	0	4,999,780	123,684,240	0	0		123,684,240	4,999,780	4,987,780
D1W	9	2,253.4650	0	118,870	3,345,170	0	0		3,345,170	118,870	118,870
D2	43	0.0000	0			622,110	0		622,110	616,220	616,220
D*	**497**	**104,014.2147**	**0**	**5,118,650**	**127,029,410**	**622,110**	**0**		**127,651,520**	**5,734,870**	**5,722,870**
E	6	5.5000	13,770			526,090	0		539,860	496,810	216,810
E1	80	79.8579	214,330			6,128,420	0		6,342,750	6,106,100	4,045,320
E2	2	2.0000	6,000			0	0		6,000	6,000	6,000
E*	**88**	**87.3579**	**234,100**			**6,654,510**	**0**		**6,888,610**	**6,608,910**	**4,268,130**
F2	1	0.0000	0			0	0	193,847,750	193,847,750	193,847,750	20,000,000
F2	**1**	**0.0000**	**0**			**0**	**0**	**193,847,750**	**193,847,750**	**193,847,750**	**20,000,000**
F*	**1**	**0.0000**	**0**			**0**	**0**	**193,847,750**	**193,847,750**	**193,847,750**	**20,000,000**
G1	17	0.0000	0			0	0	98,510	98,510	98,510	98,510
G*	**17**	**0.0000**	**0**			**0**	**0**	**98,510**	**98,510**	**98,510**	**98,510**
J3	6	0.0000	0			0	0	11,937,550	11,937,550	11,937,550	11,446,350
J3A	2	0.0000	0			0	0	671,580	671,580	671,580	537,780
J4	4	0.0000	0			0	0	83,110	83,110	83,110	0
J6	3	0.0000	0			0	0	884,760	884,760	884,760	346,090
J8	2	0.0000	0			0	0	40,000	40,000	40,000	40,000
J*	**17**	**0.0000**	**0**			**0**	**0**	**13,617,000**	**13,617,000**	**13,617,000**	**12,370,220**
L1	2	0.0000	0			0	29,710		29,710	29,710	0
L1	**2**	**0.0000**	**0**			**0**	**29,710**		**29,710**	**29,710**	**0**
L*	**2**	**0.0000**	**0**			**0**	**29,710**		**29,710**	**29,710**	**0**
M1	5	0.0000	0			0	511,450		511,450	511,450	305,210
M*	**5**	**0.0000**	**0**			**0**	**511,450**		**511,450**	**511,450**	**305,210**
TOTAL:	**629**	**104,103.5726**	**240,100**	**5,118,650**	**127,029,410**	**7,609,340**	**541,160**	**207,563,260**	**342,983,270**	**220,770,930**	**42,764,940**

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied):	$0.00
Total Freeze Taxable: (-)	60,800
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	42,704,140**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**
**I&S Freeze Adjusted Taxable: (=)	216,551,890**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
10	10	0	0	0	1	0	1	1	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 548* Parcel count is figured by parcel per ownership
Total Owners: 156
Total Items: 629

Special Certified Totals

New Improvement/Personal
Market: $1,005,120
Taxable:$847,680

\+

Industrial/Utility/Personal Property New Value
Taxable: $0

=

Grand Total New Value
Taxable: $847,680

New AG/Timber
Market: $0
Taxable: $0
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$0
Exempt Value of First Time Partial Exemption: $0

Average Values* (includes protested & exempt value)

Average		Parcels	Total	
Average Homestead Value A*			**Total Homestead Value A***	
Market	$169,360	2	Market	$338,720
Taxable	$0		Taxable	$0
Average Homestead Value A* and E*			**Total Homestead Value A* and E***	
Market	$179,686	20	Market	$3,593,730
Taxable	$31,842		Taxable	$636,840
Average Homestead Value A* and E* and M1			**Total Homestead Value A* and E* and M1**	
Market	$172,725	22	Market	$3,799,970
Taxable	$28,947		Taxable	$636,840
Average Homestead Value M1			**Total Homestead Value M1**	
Market	$103,120	2	Market	$206,240
Taxable	$0		Taxable	$0

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $172,100	Market Value After Cap: $153,040	Net Taxable Value: $0
HOMESTEAD	Market: $154,170	Market Value After Cap: $134,060	Net Taxable Value: $0
OVER 65	Market: $182,310	Market Value After Cap: $160,520	Net Taxable Value: $0
WIDOW	Market: $112,820	Market Value After Cap: $99,080	Net Taxable Value: $0
ALL Homesteads	Market: $172,100	Market Value After Cap: $153,040	Net Taxable Value: $0

Land		Value	# of Items	Exempt
Homesite	(+)	122,770	19	0
Non Homesite	(+)	113,010	68	0
Productivity Market	(+)	126,838,940	448	0
Income	(+)	0	0	0
Total Land	(=)	*127,074,720*	*535*	*0*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	126,838,940	448	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	5,037,510	448	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*121,801,430*	*448*	
Improvements				
Homesite	(+)	3,463,040	20	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	2,992,760	66	0
New Non Homesite	(+)	0	0	0
Income	(+)	0	0	0
Total Improvement	(=)	*6,455,800*	*86*	*0*
Personal				
Homesite	(+)	253,430	3	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	331,980	4	0
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*585,410*	*7*	*0*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	1,575,260	21	
Industrial Real	(+)	228,470,000	1	
Industrial/Utility Personal Property	(+)	12,034,440	17	
Total Mineral Market Value	(=)	*242,079,700*	*39*	
Total Real & Personal Market	(+)	134,115,930	628	
Total Mineral/Industrial Market	(+)	242,079,700	39	
Total Market Value	(=)	**376,195,630**	**667**	
20% MIUP Circuit Breaker Limitation	(-)	0	0	
10% Homestead Cap Loss	(-)	517,150	17	
20% Circuit Breaker Limitation	(-)	201,540	32	
Total Market After Cap	(=)	*375,476,940*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	121,801,430	448	
Total Market Taxable	(=)	**253,675,510**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	0	0	0	0
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			208,470,000	1
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	163,540	1		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
	163,540		208,470,000	

Total Losses (includes Prod. Loss & Cap Loss) (=) *331,153,660*

Total Appraised Value (=) **45,041,970**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	2,591,380	23
Senior S	(+)	261,080	8
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*2,852,460*	*31*
Local Discount	(+)	0	0
Disabled Veteran	(+)	12,000	1
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*2,864,460*	

Total Exemptions* (-) 2,864,460

20 - Water Valley ISD Net Taxable Value (=) **42,177,510**

20IS - Water Valley ISD I&S Net Taxable Value (=) **250,647,510** *

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied):	$1,433.64
Total Freeze Taxable: (-)	102,650
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	42,074,860**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**
**I&S Freeze Adjusted Taxable: (=)	250,544,860**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ce

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
9	11	0	0	0	1	0	1	2	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 547* Parcel count is figured by parcel per ownership se
Total Owners: 158
Total Items: 667

Special Certified Totals

Exempt Value of First Time Absolute Exemption	$0
Exempt Value of First Time Partial Exemption	$44,970
New AG/Timber	
Market	$0
Taxable	$0
Value Loss	$0
New Improvement/Personal	
Market	$0
Taxable	$0

Industrial/Utility/Personal Property New Value
Taxable $0

Grand Total New Value
Taxable $0

Average Values* (includes protested & exempt value)

Average		Parcels	Total	
Average Homestead Value A*			**Total Homestead Value A***	
Market	$160,525	2	Market	$321,050
Taxable	$0		Taxable	$0
Average Homestead Value A* and E*			**Total Homestead Value A* and E***	
Market	$179,290	20	Market	$3,585,810
Taxable	$23,482		Taxable	$469,630
Average Homestead Value A* and E* and M1			**Total Homestead Value A* and E* and M1**	
Market	$166,923	23	Market	$3,839,240
Taxable	$20,419		Taxable	$469,630
Average Homestead Value M1			**Total Homestead Value M1**	
Market	$84,476	3	Market	$253,430
Taxable	$0		Taxable	$0

Category	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	2	2.0000	6,000	0	0	6,000	315,050	0	0	321,050	0
A*	**2**	**2.0000**	**6,000**	**0**	**0**	**6,000**	**315,050**	**0**	**0**	**321,050**	**0**
D1	439	101,712.1236	0	4,924,650	123,493,770	4,924,650	0	0	0	4,924,650	4,912,650
D1W	9	2,253.4650	0	112,860	3,345,170	112,860	0	0	0	112,860	112,860
D2	35	0.0000	0	0	0	0	459,840	0	0	459,840	452,990
D*	**483**	**103,965.5886**	**0**	**5,037,510**	**126,838,940**	**5,037,510**	**459,840**	**0**	**0**	**5,497,350**	**5,478,500**
E	4	4.2000	11,430	0	0	11,430	260,090	0	0	271,520	77,390
E1	80	78.7579	212,350	0	0	212,350	5,420,820	0	0	5,633,170	2,837,480
E2	2	2.0000	6,000	0	0	6,000	0	0	0	6,000	6,000
E*	**86**	**84.9579**	**229,780**	**0**	**0**	**229,780**	**5,680,910**	**0**	**0**	**5,910,690**	**2,920,870**
F2	1	0.0000	0	0	0	0	0	0	228,470,000	228,470,000	20,000,000
F2	**1**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**0**	**228,470,000**	**228,470,000**	**20,000,000**
F*	**1**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**0**	**228,470,000**	**228,470,000**	**20,000,000**
G1	21	0.0000	0	0	0	0	0	0	1,575,260	1,575,260	1,575,260
G*	**21**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,575,260**	**1,575,260**	**1,575,260**
J3	6	0.0000	0	0	0	0	0	0	10,511,700	10,511,700	10,511,700
J3A	2	0.0000	0	0	0	0	0	0	509,530	509,530	509,530
J4	4	0.0000	0	0	0	0	0	0	88,640	88,640	88,640
J6	3	0.0000	0	0	0	0	0	0	884,570	884,570	721,030
J8	2	0.0000	0	0	0	0	0	0	40,000	40,000	40,000
J*	**17**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**0**	**12,034,440**	**12,034,440**	**11,870,900**
L1	1	0.0000	0	0	0	0	0	24,270	0	24,270	24,270
L1	**1**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**24,270**	**0**	**24,270**	**24,270**
L*	**1**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**24,270**	**0**	**24,270**	**24,270**
M1	6	0.0000	0	0	0	0	0	561,140	0	561,140	307,710
M*	**6**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**561,140**	**0**	**561,140**	**307,710**
TOTAL:	**617**	**104,052.5465**	**235,780**	**5,037,510**	**126,838,940**	**5,273,290**	**6,455,800**	**585,410**	**242,079,700**	**254,394,200**	**42,177,510**

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YTD SUMMARY R('ORT JULY 2026

20-WATER VALLEY ISD

Coke County

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	262,451.38	(553.52)	0.00	261,897.86	257,067.99	257,067.99	449.42	5.89	4,829.87	257,067.99	4,829.87	257,067.99
2024	2,380.13	0.00	0.00	2,380.13	165.05	165.05	37.89	40.58	2,215.08	165.05	2,215.08	165.05
2023	107.67	0.00	0.00	107.67	0.00	0.00	0.00	0.00	107.67	0.00	107.67	0.00
2022	109.51	0.00	0.00	109.51	0.00	0.00	0.00	0.00	109.51	0.00	109.51	0.00
2021	1.55	0.00	0.00	1.55	1.55	1.55	0.91	0.49	0.00	1.55	0.00	1.55
2020	12.37	0.00	0.00	12.37	0.00	0.00	0.00	0.00	12.37	0.00	12.37	0.00
2019	91.08	0.00	0.00	91.08	0.00	0.00	0.00	0.00	91.08	0.00	91.08	0.00
2018	15.44	0.00	0.00	15.44	0.00	0.00	0.00	0.00	15.44	0.00	15.44	0.00
2017	18.50	0.00	0.00	18.50	0.00	0.00	0.00	0.00	18.50	0.00	18.50	0.00
2016	12.65	0.00	0.00	12.65	0.00	0.00	0.00	0.00	12.65	0.00	12.65	0.00
2015	29.10	0.00	0.00	29.10	0.00	0.00	0.00	0.00	29.10	0.00	29.10	0.00
2014	61.20	0.00	0.00	61.20	0.00	0.00	0.00	0.00	61.20	0.00	61.20	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
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
2004	908.04	0.00	0.00	908.04	0.00	0.00	0.00	0.00	908.04	0.00	908.04	0.00
2003	795.60	0.00	0.00	795.60	0.00	0.00	0.00	0.00	795.60	0.00	795.60	0.00
2002	825.60	0.00	0.00	825.60	0.00	0.00	0.00	0.00	825.60	0.00	825.60	0.00
2001	869.85	0.00	0.00	869.85	0.00	0.00	0.00	0.00	869.85	0.00	869.85	0.00
2000(PRIOR)	2,292.10	0.00	0.00	2,292.10	0.00	0.00	0.00	0.00	2,292.10	0.00	2,292.10	0.00
	270,981.77	(553.52)	0.00	270,428.25	257,234.59	257,234.59	488.22	46.96	13,193.66	257,234.59	13,193.66	257,234.59
RATE SUMMARY INFORMATION												
M&O	174,788.51	(352.49)	0.00	174,436.01	163,819.39		312.38	31.43	10,616.62	163,819.39		
I&S	96,193.26	(201.03)	0.00	95,992.24	93,415.20		175.84	15.53	2,577.04	93,415.20		
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	167,135.42	(352.49)	0.00	166,782.92	163,707.14		286.20	3.75	3,075.78	163,707.14		
I&S	95,315.96	(201.03)	0.00	95,114.94	93,360.85		163.22	2.14	1,754.09	93,360.85		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	262,451.38	(553.52)	0.00	261,897.86	257,067.99		449.42	5.89	4,829.87	257,067.99		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	7,653.09	0.00	0.00	7,653.09	112.25		26.18	27.68	7,540.84	112.25		
I&S	877.30	0.00	0.00	877.30	54.35		12.62	13.39	822.95	54.35		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	8,530.39	0.00	0.00	8,530.39	166.60		38.80	41.07	8,363.79	166.60		

PERCENT COLLECTED ORIGINAL ROLL = 97.949%
ADJUSTED ROLL= 98.156%

Coke County

YTD SUMMARY R('ORT JULY 2026

20IS-WATER VALLEY ISD I&S

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	982,421.00	0.00	0.00	982,421.00	982,421.00	982,421.00	0.00	0.00	0.00	982,421.00	0.00	982,421.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	982,421.00	0.00	0.00	982,421.00	982,421.00	982,421.00	0.00	0.00	0.00	982,421.00	0.00	982,421.00

RATE SUMMARY INFORMATION	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I&S	982,421.00	0.00	0.00	982,421.00	982,421.00	0.00	0.00	0.00	982,421.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I&S	982,421.00	0.00	0.00	982,421.00	982,421.00	0.00	0.00	0.00	982,421.00
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	982,421.00	0.00	0.00	982,421.00	982,421.00	0.00	0.00	0.00	982,421.00

RATE SUMMARY INFORMATION DELINQUENT YEARS	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERCENT COLLECTED ORIGINAL ROLL = 100.000%
ADJUSTED ROLL= 100.000%

FISCAL BEGIN DA(/2025

YTD SUMMARY R( )ORT JULY 2026
20MO-WATER VALLEY ISD M&O

Coke County

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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	150,800.00	0.00	0.00	150,800.00	150,800.00	150,800.00	0.00	0.00	0.00	150,800.00	0.00	150,800.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	150,800.00	0.00	0.00	150,800.00	150,800.00	150,800.00	0.00	0.00	0.00	150,800.00	0.00	150,800.00

RATE SUMMARY INFORMATION	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	150,800.00	0.00	0.00	150,800.00	150,800.00	0.00	0.00	0.00	150,800.00
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

RATE SUMMARY INFORMATION CURRENT YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	150,800.00	0.00	0.00	150,800.00	150,800.00	0.00	0.00	0.00	150,800.00
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
	150,800.00	0.00	0.00	150,800.00	150,800.00	0.00	0.00	0.00	150,800.00

RATE SUMMARY INFORMATION DELINQUENT YEARS	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERCENT COLLECTED ORIGINAL ROLL = 100.000%
ADJUSTED ROLL= 100.000%