2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

DUBLIN ISD
School District's Name

(254) 445-3341
Phone *(area code and number)*

PO BOX 169 DUBLIN TX 76446
School District's Address, City, State, ZIP Code

www.dublinisd.us
School District's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

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

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

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

Insert hyperlink:

https://www.southwestdatasolution.com/webDownloads.aspx?dbkey=ERATHTAX&time=202608050905016

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 642,732,498
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]	$ 38,517,228
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 604,215,270
4.	**Prior year total adopted tax rate.**	$ .8585 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**	
	A. Original prior year ARB values: .... $ 0	
	B. Prior year values resulting from final court decisions: .... – $ 0	
	C. Prior year value loss. Subtract B from A. [4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... – $ 0 **C. Prior year undisputed value.** Subtract B from A.[5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 604,215,270
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory.[6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 412,982 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:.. + $ 21,272,808 **C. Value loss.** Add A and B.[7]	$ 21,685,790
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 6,386,140 **B. Current year productivity or special appraised value:**.......... - $ 86,570 **C. Value loss.** Subtract B from A.[8]	$ 6,299,570
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 27,985,360
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 576,229,910
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 4,946,934
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 21,462
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15.[10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 4,968,396

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] .... $ 724,938,885 **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.	$ 724,938,885
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 37,997,558
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 686,941,327
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 57,515,812
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 57,515,812
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 629,425,515
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ .7894 /$100

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

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

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

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

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [26]

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ .5682 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30]	$ .1383 /$100
	A. Enter the district's prior year enrichment tax rate .... $ .1383 /$100	
	B. $0.05 per $100 of taxable value .... $ .05 /$100	
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ .7065 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses.	
	A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: .... $ 0	
	B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0	
	C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – $ 0	
	D. **Adjust debt:** Subtract B and C from A.	$ 0

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 0
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100 % B. Enter the prior year actual collection rate 97 % C. Enter the 2024 actual collection rate 100 % D. Enter the 2023 actual collection rate 97 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 0
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 686,941,327
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ .7065 /$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 686,941,327
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ .7065 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ .8585 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0 /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ .8585 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ -.1520 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ .7894 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.......... $ .7065 /$100

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

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here ➧ MELISSA SUMMERS
Printed Name of School District Representative

sign here ➧ Melissa Summers
School District Representative

Date

[40] Tex. Tax Code §26.04(c)

Erath County Appraisal District

1195 W South Loop

Stephenville, TX 76401

Phone: (254) 965-5434 Fax (254) 965-5633

Email: info@erathcad.iswdata.com

July 16, 2026

STATE OF TEXAS
COUNTY OF ERATH

CERTIFICATION OF APPRAISAL ROLL
2026 CERTIFIED TOTALS

Certified Totals of appraisal records by the Erath County Appraisal District occurred on July 15, 2026.

I, Jonathan Pringle, Chief Appraiser of Erath County Appraisal District, hereby certify the 2026 assessed value as:

DUBLIN ISD - 902

The following values are true and accurate to my knowledge and are based on current applicable legislation.

****Certified Totals <u>do not include</u> the compression of tax ceiling values per SB12****
Appraisal Districts are currently awaiting Texas Education Agency information.

2026 Certified Totals		
2026 Certified Market Value:	$	1,833,648,940
2026 New Frozen Taxable Value:	$	358,674
2026 Taxable Frozen Value:	$	37,846,586
2026 Taxable Non-Frozen Value:	$	655,067,553
2026 Certified Taxable Value:	$	693,272,813

Total Appraised and Taxable Value			Comparison of Levy's on Average Residences		
	2025	2026		2025	2026
Appraised Value of all property	$1,701,120,190	$1,833,649,940	Average Market Value	$181,630	$190,770
Appraised Value of New Property	$18,858,600	$21,285,860	Average Taxable Value	$71,173	$72,800
Taxable Value of all property	$673,342,059	$693,272,813	Proposed Rate / $100	.8585	
Taxable Value of New Property	$17,557,916	$19,576,535	Average Taxes Due	611.02	

Median Homesteaded Taxable Value	2025	$289.274.00	2026	$227,711.00

Jonathan Pringle

Jonathan Pringle, Chief Appraiser
Erath County Appraisal District

JOB - 107230 30 DUBLIN ISD (ERATH CO)

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	11,710	5	0
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS TRANSFER VALUE	0-	0-	0-
LESS UNKNOWN VALUE	0-	0-	0-
LESS CIRCUIT VALUE	0-	0	
LESS $500 MIN INT	20-	2*	0-
TOTAL VALUE	11,690		0
(INV) REAL VALUE	0	0	0
PERS VALUE	149,457,540	13	37,248,450
LESS EXEMPT VALUE	0-	0-	0-
LESS PROTESTED VALUE	0-	0-	0-
LESS ABATEMENT VALUE	0-	0*	0+
LESS FREEPORT VALUE	0-	0*	0-
LESS TCEQ VALUE	12,833,690-	4*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS EXEMPT VALUE(11.145(B))	26,750-	1-	0-
LESS EXEMPT VALUE(11.145(D))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D1))	753,530-	7-	125,000-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
TOTAL VALUE	135,843,570		37,123,450
TOTAL VALUE ALL PROPERTY	135,855,260	18	37,123,450
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS $500	2		
TOTAL OWNERS	12		

PROPERTY CODE SUMMARY

CODE	ITEMS	TOTAL VALUE	NEW VALUE
G1	5	11,690	
G	5		
J2	2	3,543,060	
J3	1	37,248,450	37,248,450
J6	9	95,052,060	
J	12		
L2P	1	0	
L	1		
** FINAL TOTAL **	18	135,855,260	37,248,450

2026 ERATH CAD CERTIFIED APPRAISAL DATA

902-DUBLIN ISD (2026)

Count : 5,213

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homesite	2,983	441,107,150	Homesite	2,850	79,613,690	Agricultural	1,899	829,768,980	Mineral	5	11,710	
Non Homesite	1,258	171,521,540	Non Homesite	689	47,130,130	Inventory	0	0	Personal	411	243,209,880	
New Homesite	339	11,794,700	New Homesite	18	602,290	Timber	0	0	New Personal	0	0	
New Non Hs	149	8,778,690	New Non Hs	4	110,180							Total Market
Impr Market		633,202,080 (+)	Land Market		127,456,290 (+)	Prod Market		829,768,980 (+)	Other		243,221,590 (=)	1,833,648,940

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	959	24,691,500	Agricultural	1,899	15,605,600	814,163,380	
Circuit Breaker	247	5,420,641	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	Total Loss
Cap Loss		30,112,141 (+)			Prod Loss	814,163,380 (=)	844,275,521

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	854	100,651,428	General	18	848,468	General	0	0	989,373,419
Frozen	720	82,776,032	Frozen	431	21,435,917	Frozen	7	343,558	
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		183,427,460 (+)	Total Os		22,284,385 (+)	Total Dis		343,558	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	41	453,370	Abatements	0	0	General	167	52,610,568	
Frozen	8	96,000	Polution Control	4	12,833,690	Prorated	5	402,575	
100% Homesite	21	3,811,000	Freeport	2	1,931,246				
			Minimum Value	406	17,906,754				
			Temp Disaster	0	0				
			Other	0	0				Total Deductions
Total Dis Vet		4,360,370 (+)	Total Other		32,671,690 (+)	Total Exempt		53,013,143 (=)	296,100,606

Taxable / Tax

New Frozen Taxable	358,674 (+)	Taxable Frozen	37,846,586 (+)	Taxable Non Frozen	655,067,553 (=)
				Total Taxable	693,272,813
				Taxable Loss	28,505,955
				2026 Rate Per $100	0.008585
New Frozen Tax	3,060.57 (+)	Tax Frozen	84,404.83 (+)	Tax Non Frozen	5,619,558.08 (=)
				Total Tax	5,707,023.48

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	1,574	323,931,220
New Taxable	408	19,576,535
Legal Acres		135,566.444
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	693,272,813
M&O Taxable	693,272,813
VLA Cap Loss	0

Certifiable	Value
Market	1,833,648,940
% Protested	0%
Taxable	693,272,813
Tax	5,707,023.48

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

7/16/2026 11:39:10 AM

EFFECTIVE TAX RATE TOTALS YEAR 2026

Entity: 902		School	Non School
2025 Taxable Value	611,233,662	Line 1	Line 1
2025 25.25(d) Adjustments	0	Line 1	Line 1
2025 Appeal Under Chapter 42 as of July 25	0	Line 1	Line 1
2025 Tax Ceilings	32,093,324	Line 2	Line 2
2025 Appraised I&S value of property subject to chapter 313 agreement	0.00	Line 4A	Line 29
2025 Limited M&O value of property subject to vhapter 313 agreement	0.00	Line 4B	
2025 Maintenance and Operations Rate	0.007552		
2025 Interest and Sinking Rate	0.001033		
2025 Total Adopted Tax Rate	0.008585	Line 4	Line 4
2026 New Absolute Exemptions	412,982	Line 10A	Line 10A
2026 New Partial Exemptions	20,215,728	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	3,716,990	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	86,570	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	0	Line 30	Line 33
2026 Certified values	693,272,813	Line 17A	Line 18A
2026 Pollution Control Exemption	0	Line 17B	Line 18C
2026 Taxable Value of Properties Under Protest		Line 18A	Line 19A
* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest			
2026 Tax Ceilings - Taxable Value	37,846,586	Line 19	Line 20
2026 New value of property subject to chapter 313 agreements	0		
2026 Total Taxable Value of New Improvements and New Personal Property	19,576,535	Line 23	Line 24
2026 TIF zone value	0		Line 18D

EFFECTIVE TAX RATE TOTALS YEAR 2026

902-DUBLIN ISD (2026)

Count : 5,213

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	2,983	441,107,150	Homesite	2,850	79,613,690	Agricultural	1,899	829,768,980	Mineral	5	11,710
Non Homesite	1,258	171.521.540	Non Homesite	689	47,130,130	Inventory	0	0	Personal	411	243,209,880
New Homesite	339	11,794,700	New Homesite	18	602,290	Timber	0	0	New Personal	0	0
New Non Hs	149	8,778,690	New Non Hs	4	110,180						

Impr Market 633,202,080 (+) **Land Market** 127,456,290 (+) **Prod Market** 829,768,980 (+) **Other** 243,221,590 (=) **Total Market** 1,833,648,940

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	959	24,691,500	Agricultural	1,899	15,605,600	814,163,380
Circuit Breaker	247	5,420,641	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss 30,112,141 (+) **Prod Loss** 814,163,380 (=) **Total Loss** 844,275,521

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	854	100,651,428	General	18	848,468	General	0	0
Frozen	720	82,776,032	Frozen	431	21,435,917	Frozen	7	343,558
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 989,373,419

Total Hs 183,427,460 (+) **Total Os** 22,284,385 (+) **Total Dis** 343,558

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	41	453,370	Abatements	0	0	General	167	52,610,568
Frozen	8	96,000	Polution Control	4	12,833,690	Prorated	5	402,575
100% Homesite	21	3,811,000	Freeport	2	1,931,246			
			Minimum Value	406	17,906,754			
			Temp Disaster	0	0			
			Other	0	0			

Total Dis Vet 4,360,370 (+) **Total Other** 32,671,690 (+) **Total Exempt** 53,013,143 (=) **Total Deductions** 296,100,606

Taxable / Tax

New Frozen Taxable 358,674 (+) **Taxable Frozen** 37,846,586 (+) **Taxable Non Frozen** 655,067,553 (=) **Total Taxable** 693,272,813

Taxable Loss 28,505,955

2026 Rate Per $100 0.008585

New Frozen Tax 3,060.57 (+) **Tax Frozen** 84,404.83 (+) **Tax Non Frozen** 5,619,558.08 (=) **Total Tax** 5,707,023.48

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	1,574	323,931,220
New Taxable	408	19,576,535
Legal Acres		135,566.444
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	693,272,813
M&O Taxable	693,272,813
VLA Cap Loss	0

Certifiable	Value
Market	1,833,648,940
% Protested	0%
Taxable	693,272,813
Tax	5,707,023.48

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

Land		Value			
Homesite:		903,340			
Non Homesite:		2,141,820			
Ag Market:		176,557,330			
Timber Market:		0	Total Land	(+)	179,602,490

Improvement		Value			
Homesite:		15,062,480			
Non Homesite:		20,616,850	Total Improvements	(+)	35,679,330

Non Real	Count	Value			
Personal Property:	15	817,440			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	817,440
			Market Value	=	216,099,260

Ag	Non Exempt	Exempt			
Total Productivity Market:	176,557,330	0			
Ag Use:	2,809,700	0	Productivity Loss	(-)	173,747,630
Timber Use:	0	0	Appraised Value	=	42,351,630
Productivity Loss:	173,747,630	0			
			Homestead Cap	(-)	2,163,398
			23.231 Cap	(-)	2,878
			Assessed Value	=	40,185,354
			Total Exemptions Amount (Breakdown on Next Page)	(-)	8,686,518
			Net Taxable	=	31,498,836

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	8,072,661	3,211,952	12,454.87	12,454.87	32			
Total	8,072,661	3,211,952	12,454.87	12,454.87	32	Freeze Taxable	(-)	3,211,952
Tax Rate	0.8585000							

Freeze Adjusted Taxable = 28,286,884

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
255,297.77 = 28,286,884 * (0.8585000 / 100) + 12,454.87

Certified Estimate of Market Value:	216,099,260
Certified Estimate of Taxable Value:	31,498,836
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	8,700	8,700
DV4	1	0	9,560	9,560
DVHS	1	0	0	0
EX-XR	1	0	80,000	80,000
EX-XV	2	0	76,630	76,630
EX366	5	0	4,420	4,420
HS	62	0	7,456,678	7,456,678
OV65	30	0	930,530	930,530
OV65S	2	0	120,000	120,000
	Totals	**0**	**8,686,518**	**8,686,518**

Land		Value			
Homesite:		883,220			
Non Homesite:		3,843,020			
Ag Market:		174,942,820			
Timber Market:		0	Total Land	(+)	179,669,060
Improvement		**Value**			
Homesite:		15,185,900			
Non Homesite:		19,233,440	Total Improvements	(+)	34,419,340
Non Real	**Count**	**Value**			
Personal Property:	16	813,500			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	813,500
			Market Value	=	214,901,900
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	174,942,820	0			
Ag Use:	2,669,150	0	Productivity Loss	(-)	172,273,670
Timber Use:	0	0	Appraised Value	=	42,628,230
Productivity Loss:	172,273,670	0			
			Homestead Cap	(-)	1,254,715
			23.231 Cap	(-)	0
			Assessed Value	=	41,373,515
			Total Exemptions Amount (Breakdown on Next Page)	(-)	9,707,443
			Net Taxable	=	31,666,072

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	8,348,047	3,451,196	12,454.87	12,454.87	31			
Total	8,348,047	3,451,196	12,454.87	12,454.87	31	Freeze Taxable	(-)	3,451,196
Tax Rate	0.8585000							

Freeze Adjusted Taxable = 28,214,876

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
254,679.58 = 28,214,876 * (0.8585000 / 100) + 12,454.87

Certified Estimate of Market Value:	214,901,900
Certified Estimate of Taxable Value:	31,666,072
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	11	0	590,580	590,580
145D	1	0	20,830	20,830
DV1	1	0	12,000	12,000
DV4	1	0	9,540	9,540
DVHS	1	0	0	0
EX-XV	3	0	181,160	181,160
HS	61	0	7,589,672	7,589,672
OV65	33	0	1,183,661	1,183,661
OV65S	2	0	120,000	120,000
	Totals	**0**	**9,707,443**	**9,707,443**

New Value

TOTAL NEW VALUE MARKET:	**$887,820**
TOTAL NEW VALUE TAXABLE:	**$690,830**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	4	$83,530
145D	11.145 (d) Multiple Situs, Leases	1	$20,830
HS	HOMESTEAD	2	$273,208
OV65	OVER 65	4	$150,972
	PARTIAL EXEMPTIONS VALUE LOSS	11	**$528,540**
	NEW EXEMPTIONS VALUE LOSS		**$528,540**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$528,540**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
59	$270,684	$148,231	$122,453

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9	$291,529	$153,006	$138,523

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
59	$210,030	$140,000	$70,030

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
9	$236,990	$156,145	$80,845

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

SDU - Dublin ISD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Transfer Tape Totals

7/23/2026 3:58:39PM

Year: 2026

SDU - Dublin ISD

Total Property Count: 376

Value Type	Value	Count
Improvement HS	15,185,900	360
Improvement NHS	19,233,440	
Land HS	883,220	
Land NHS	3,843,020	
Ag Market	174,942,820	
Timber Market	0	
Mineral	0	0
Personal	813,500	16
Auto	0	0
Market	**214,901,900**	
Ag Use	2,669,150	
Timber Use	0	
HS Cap	1,254,715	39
23.231 Cap	0	0
Assessed	**41,373,515**	
Omitted Improvement HS	0	
Omitted Improvement NHS	0	
Ag Late Loss:	0	0
Freeport Late Loss:	0	0
Personal Property - Late Interstate Allocation	0	0
Erroneous Exemption(s) Removed	0	0

Transfer Tape Totals

7/23/2026 3:58:39PM

Year: 2026

SDU - Dublin ISD

Total Property Count: 376

Exemption	Value	Count
145B	590,580	11
145D	20,830	1
DV	21,540	2
DVHS	0	1
EX-XV	181,160	3
HS (State)	7,589,672	61
HS (Local)	0	
OV65	1,303,661	35
Exemptions	**9,707,443**	
Taxable	**31,666,072**	

2026 FREEZE TOTALS

SDU - Dublin ISD

Grand Totals

Property Count: 31 | 7/23/2026 | 3:57:24PM

Land		Value			
Homesite:		278,960			
Non Homesite:		101,780			
Ag Market:		14,839,650			
Timber Market:		0	Total Land	(+)	15,220,390
Improvement		**Value**			
Homesite:		8,719,310			
Non Homesite:		1,577,040	Total Improvements	(+)	10,296,350
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	25,516,740
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	14,839,650	0			
Ag Use:	214,930	0	Productivity Loss	(-)	14,624,720
Timber Use:	0	0	Appraised Value	=	10,892,020
Productivity Loss:	14,624,720	0			
			Homestead Cap	(-)	650,223
			23.231 Cap	(-)	0
			Assessed Value	=	10,241,797
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,907,821
			Net Taxable	=	5,333,976

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	8,348,047	3,451,196	12,454.87	12,454.87	31
Total	8,348,047	3,451,196	12,454.87	12,454.87	31
Tax Rate	0.8585000				

Freeze Taxable	(-)	3,451,196
Freeze Adjusted Taxable	=	1,882,780

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
28,618.54 = 1,882,780 * (0.8585000 / 100) + 12,454.87

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

COMANCHE County

2026 FREEZE TOTALS

SDU - Dublin ISD

Grand Totals

Property Count: 31 7/23/2026 3:57:36PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
HS	31	0	3,743,132	3,743,132
OV65	29	0	1,032,689	1,032,689
OV65S	2	0	120,000	120,000
	Totals	**0**	**4,907,821**	**4,907,821**

2026 FREEZE TOTALS

SDU - Dublin ISD

Effective Rate Assumption

7/23/2026 3:57:36PM

New Value

TOTAL NEW VALUE MARKET:

TOTAL NEW VALUE TAXABLE:

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS $0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

TAXES REFUNDED FOR YEARS PRECEDING PRIOR YEAR

	TOTAL	M&O	I&S
902	-21462.41	-18837.78	-2624.63

Local Property Value Survey

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

The revised survey have been submitted to TEA.

Status: Submitted Last Updated: 7/27/2026 3:23:30 PM Last Updated By: Melissa.Summers

Contact Information

	Approving Superintendent (Required)		Program Contact (Optional)
First Name:	Melissa	First Name:	Kassi
Last Name:	Summers	Last Name:	Eads
Email:	msummers@dublinisd.net	Email:	keads@dublinisd.net
Phone:	(254) 445-6095	Phone:	(254) 445-6095

Survey Information

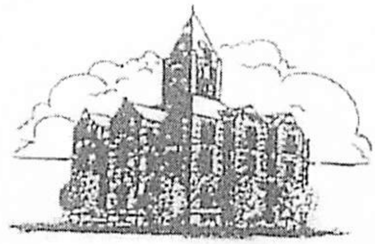
1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption	$0
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)	$601,131,664
Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	$651,433,275
4. For Tax Year 2026	$724,938,885
5. Local Property Value Growth %:	11.28%
6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code :	$0
7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code :	$0
8. Total Exemption expiry (E) (per TEC §48.2551 (a)) :	$0
9. Growth net of expiring 313 or 311 agreements %:	11.28%
10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:	$0
11. Local Optional Homestead Exemption value change:	$0
12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)	$668,961,404
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.6169
14. Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) +TY 2026 T2] or PY MCR :	0.5682
15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000):	0.6254
16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90):	0.5628
17. MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552):	0.5682

Calculate Reset

District Comments: **Admin Comments:**

Valerie Stephen

Tax Assessor-Collector
Erath County Tax Office
222 E. College St.
Stephenville, TX 76401
Phone: (254) 965-8630



TAX RATE REQUEST FORM

TAXING ENTITY: DUBLIN ISD

Please complete all blanks below.
These items are required to complete Effective/Rollback Tax Rates.

UNEMCUMBERED FUND BALANCES

Type of Property Tax Fund	**Balance**
General Operating M & O:	8,080,360
Debt Services I & S:	111,865

DEBT TO BE PAID IN FISCAL YEAR

Description of Debt	Principal	Interest	Total

SCHOOL DISTRICTS

** A copy of your complete TEA worksheet is required to calculate the Rollback Rate.

** **If you have any IFA or EDA to lower the debt, please provide this figure.** ____________

INFORMATION PROVIDED BY: KASSI EADS

DATE SUBMITTED: 7/28/26

(Please continue to following pages in order to complete the TNT process requests.)

TAX RATE REQUEST FORM cont.

TAXING ENTITY: DUBLIN ISD

Please complete all blanks below.
These items are required to complete the Notice for Budget and Tax Rate.

1 **Comparison of Proposed Rate with Last Year's Rates**
This is a schedule from your TEA worksheets (under Notices).

____

2 **The taxing units budget for the preceding two years:**

FY: 2025 *M & O:* 13,280,533 *I & S:* 636,775

FY: 2024 *M & O:* 15,441,194 *I & S:* 636,825

3 **Current year Adopted or Proposed Budget:**

M & O 16,474,984 *I & S* 0

4 **Amount of Outstanding an Unpaid Bonded Indebtedness:** 0

5 **List all Unencumbered Fund Balances:**

6 **Provide TEA Worksheets**

7 **Provide a list of all active Board Members (include full name, phone number, and email).**

8 **Provide a copy of the taxing units most recent Financial Audit.**

When this form is complete with all the information requested and the supporting documentation compiled, please forward to the Tax Assessor-Collector via email @ vstephen@co.erath.tx.us. The tax rate worksheets are not able to be procecssed without this important information supplied by our taxing entities. Please provide AS SOON AS POSSIBLE.

Thank you, Your Erath County TAC - Valerie Stephen

FISCAL BEGIN DATE 7/1/2025

YTD SUMMARY REPORT JUNE 2026

902-DUBLIN ISD

PRINT DATE 8/17/2026
PAGE COUNT 4

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	5,359,577.37	(41,411.20)	272.54	5,318,438.71	5,151,864.34	5,161,317.34	36,420.57	3,346.16	166,574.37	5,151,864.34	167,928.53	5,161,317.34
2024	148,402.47	(18,707.40)	271.46	129,966.53	88,106.38	88,106.38	21,460.10	22,774.66	41,860.15	88,106.38	41,860.15	88,106.38
2023	28,882.85	(5,448.66)	359.43	23,793.62	2,632.85	2,632.85	2,692.44	2,135.83	21,160.77	2,632.85	21,160.77	2,632.85
2022	25,494.06	(216.29)	0.00	25,277.77	7,149.47	7,149.47	3,039.66	1,890.88	18,128.30	7,149.47	18,128.30	7,149.47
2021	11,348.51	(133.01)	0.00	11,215.50	1,969.44	1,969.44	837.88	452.26	9,246.06	1,969.44	9,246.06	1,969.44
2020	8,285.24	0.00	0.00	8,285.24	994.23	994.23	311.59	149.88	7,291.01	994.23	7,291.01	994.23
2019	8,146.88	0.00	0.00	8,146.88	644.46	644.46	447.67	196.77	7,502.42	644.46	7,502.42	644.46
2018	9,250.51	0.00	0.00	9,250.51	658.08	658.08	520.62	213.06	8,592.43	658.08	8,592.43	658.08
2017	6,275.87	0.00	0.00	6,275.87	271.95	271.95	172.82	66.28	6,003.92	271.95	6,003.92	271.95
2016	6,408.91	0.00	0.00	6,408.91	238.42	238.42	178.90	65.35	6,170.49	238.42	6,170.49	238.42
2015	4,972.47	(916.42)	0.00	4,056.05	412.31	412.31	424.37	149.23	3,643.74	412.31	3,643.74	412.31
2014	5,163.44	(995.00)	0.00	4,168.44	280.77	280.77	241.53	81.79	3,887.67	280.77	3,887.67	280.77
2013	4,720.25	(665.20)	0.00	4,055.05	191.44	191.44	297.67	97.82	3,863.61	191.44	3,863.61	191.44
2012	3,219.95	(139.50)	0.00	3,080.45	205.17	205.17	342.89	109.61	2,875.28	205.17	2,875.28	205.17
2011	3,105.31	(160.07)	0.00	2,945.24	105.72	105.72	191.35	59.41	2,839.52	105.72	2,839.52	105.72
2010	3,241.01	(327.40)	0.00	2,913.61	0.00	0.00	0.00	0.00	2,913.61	0.00	2,913.61	0.00
2009	2,945.57	(310.59)	0.00	2,634.98	0.00	0.00	0.00	0.00	2,634.98	0.00	2,634.98	0.00
2008	2,919.20	(150.78)	0.00	2,768.42	0.00	0.00	0.00	0.00	2,768.42	0.00	2,768.42	0.00
2007	2,520.65	(100.07)	0.00	2,420.58	0.00	0.00	0.00	0.00	2,420.58	0.00	2,420.58	0.00
2006	889.70	(75.08)	0.00	814.62	0.00	0.00	0.00	0.00	814.62	0.00	814.62	0.00
2005	768.47	(336.18)	0.00	432.29	0.00	0.00	0.00	0.00	432.29	0.00	432.29	0.00
2004	352.21	0.00	0.00	352.21	0.00	0.00	0.00	0.00	352.21	0.00	352.21	0.00
2003	1,574.59	(1,221.79)	0.00	352.80	0.00	0.00	0.00	0.00	352.80	0.00	352.80	0.00
2002	1,254.27	(1,213.34)	0.00	40.93	0.00	0.00	0.00	0.00	40.93	0.00	40.93	0.00
2001	14.24	0.00	0.00	14.24	0.00	0.00	0.00	0.00	14.24	0.00	14.24	0.00
2000(PRIOR)	68.17	(68.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5,649,802.17	(72,596.15)	903.43	5,578,109.45	5,255,725.03	5,265,178.03	67,580.06	31,788.99	322,384.42	5,255,725.03	323,738.58	5,265,178.03

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	4,969,550.97	(63,939.17)	791.31	4,906,403.09	4,623,604.36	59,471.00	28,015.64	282,798.71	4,623,604.35
I&S	680,183.03	(8,588.81)	112.12	671,706.36	632,120.67	8,109.06	3,773.35	39,585.71	632,120.68
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	4,714,679.79	(36,428.35)	239.75	4,678,491.19	4,531,960.08	32,038.22	2,943.53	146,531.11	4,531,960.08
I&S	644,897.58	(4,982.85)	32.79	639,947.52	619,904.26	4,382.35	402.63	20,043.26	619,904.26
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5,359,577.37	(41,411.20)	272.54	5,318,438.71	5,151,864.34	36,420.57	3,346.16	166,574.37	5,151,864.34

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	254,871.18	(27,510.82)	551.56	227,911.90	91,644.28	27,432.78	25,072.11	136,267.60	91,644.27
I&S	35,285.45	(3,605.96)	79.33	31,758.84	12,216.41	3,726.71	3,370.72	19,542.45	12,216.42
SPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	290,224.80	(31,184.95)	630.89	259,670.74	103,860.69	31,159.49	28,442.83	155,810.05	103,860.69

PERCENT COLLECTED ORIGINAL ROLL = 95.984%
ADJUSTED ROLL= 96.868%

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

DUBLIN INDEPENDENT SCHOOL DISTRICT
School District's Name

(254) 445-3341
Phone *(area code and number)*

420 N POST OAK, DUBLIN, TX 76446
School District's Address, City, State, ZIP Code

www.dublinisd.us
School District's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [1]	$ 681,472,901
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [2]	$ 55,650,652
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 627,711,939
4.	**Prior year total adopted tax rate.**	$ 0.8551 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ **B. Prior year values resulting from final court decisions:** .... – $ **C. Prior year value loss.** Subtract B from A. [3]	$
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 1,889,690 **B. Prior year disputed value:** .... – $ 409,410 **C. Prior year undisputed value.** Subtract B from A. [4]	$ 1,480,280
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 1,480,280
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 629,192,219

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 95,910 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 5,030,889 **C. Value loss.** Add A and B. [6]	$ 5,126,799
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 4,481,270 **B. Current year productivity or special appraised value:**........ - $ 51,670 **C. Value loss.** Subtract B from A. [7]	$ 4,429,600
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 9,556,399
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 619,635,820
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 5,298,506
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [8]	$ 66,799
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 5,365,305
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [10] **A. Certified values.**[11] .... $ 648,873,145 **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.	$ 648,873,145
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [13] .... $ 2,560,130 **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 current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [14] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 2,560,130

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15]	$ 34,829,806
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[16] 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.[17] If completing this section, the taxing unit must include supporting documentation in Section 6.[18] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[19]	$ 616,603,469
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 17,037,502
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 17,037,502
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 599,565,967
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.8949 /$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA.[27]	$ 0.6169 /$100

[15] Tex. Tax Code §26.012(6)(B)
[16] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[17] Tex Tax Code §26.012(1-a)
[18] Tex Tax Code §26.04(d-3)
[19] Tex Tax Code §26.012(6)
[20] Tex. Tax Code §26.08(n)
[21] Tex. Edu. Code §48.2551(a)(3)
[22] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[23] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[24] Tex. Edu. Code §45.0021(a)
[25] Tex. Edu. Code §11.184(b)
[26] Tex. Edu. Code §11.184(b-1)
[27] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [28] A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .... $ 0.1383 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[29]	$ 0.7552 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [30] Enter debt amount: .... $ 636,825 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – $ 0 D. **Adjust debt:** Subtract B and C from A.	$ 636,825
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [31]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 636,825
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [32] A. Enter the current year anticipated collection rate certified by the collector. [33] 100 % B. Enter the 2024 actual collection rate 100 % C. Enter the 2023 actual collection rate 97 % D. Enter the 2022 actual collection rate 98 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 636,825
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 616,603,469
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.1033 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [34]	$ 0.8585 /$100

[28] Tex. Tax Code §26.08(n)(2)
[29] Tex. Edu. Code §45.003(d)
[30] Tex. Tax Code §26.012(7)
[31] Tex. Tax Code §§26.012(10) and 26.04(b)
[32] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §26.08(g)

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

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[35] The school district shall provide its tax assessor with a copy of the letter.[36]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 616,603,469
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.8585 /$100

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

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.8551 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0 /$100
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.8551 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 0 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.. $ 0.8949 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.. $ 0.8585 /$100

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

[35] Tex. Tax Code §26.045(d)
[36] Tex. Tax Code §26.045(i)
[37] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

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

print here Melissa Summers
Printed Name of School District Representative

sign here Melissa Summers
School District Representative

08/07/2025
Date

[38] Tex. Tax Code §26.04(c)