2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

MORGAN MILL ISD
School District's Name

(254) 965-4921
Phone *(area code and number)*

295 E FM1188, STEPHENVILLE, TX 76401
School District's Address, City, State, ZIP Code

www.mmisd.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/webindex.aspx?dbkey=ERATHTAX&time=202608310841008

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]	$ 208,093,153
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]	$ 20,253,756
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 187,839,397
4.	**Prior year total adopted tax rate.**	$ .6189 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 9,204,260 **B. Prior year values resulting from final court decisions:** .... − $ 9,204,260 **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:** .... $ 9,204,260 B. **Prior year disputed value:** .... – $ 920,426 C. **Prior year undisputed value.** Subtract B from A. [5]	$ 8,283,834
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 8,283,834
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 196,123,231
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: .... $ 317,977 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 4,411,306 C. **Value loss.** Add A and B. [7]	$ 4,729,283
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.** .... $ 982,770 B. **Current year productivity or special appraised value:**........ - $ 10,210 C. **Value loss.** Subtract B from A. [8]	$ 972,560
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 701,843
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 190,421,388
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,178,518
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]	$ 1,010
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.	$ 1,179,528

[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] .... $ 260,899,647 **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: .... - $ 200,730 **C. Total current year value.** Subtract B from A.	$ 260,698,917
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]	$ 26,608,415
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]	$ 234,090,502
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.	$ 3,749,116
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 3,749,116
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 230,341,386
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ .5121 /$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]	$ .5628 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate .... $ .05 /$100 B. $0.05 per $100 of taxable value .... $ .05 /$100	$ .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]	$ .6128 /$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 98 % C. Enter the 2024 actual collection rate 99 % D. Enter the 2023 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.	$ 0
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 234,090,502
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]	$ .6128 /$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.*	$ 234,090,502
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.	$ .6128 /$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.*	$ .6189 /$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.	$ .6189 /$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).	$ -.0061 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ .5121 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.......... $ .6128 /$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 Wendy Sanders
Printed Name of School District Representative

sign here [signature]
School District Representative

8/4/26
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:

MORGAN MILL ISD - 910

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

****Certified Totals do not include the compression of tax ceiling values per SB12****

Appraisal Districts are currently awaiting Texas Education Agency information.

2026 Certified Totals		
2026 Certified Market Value:	$	$639,031,320
2026 New Frozen Taxable Value:	$	307,250
2026 Taxable Frozen Value:	$	26,608,415
2026 Taxable Non-Frozen Value:	$	233,983,982
2026 Certified Taxable Value:	$	260,899,647

Total Appraised and Taxable Value			Comparison of Levy's on Average Residences		
	2025	2026		2025	2026
Appraised Value of all property	$576,800,380	$639,031,320	Average Market Value	$466,980	$511,170
Appraised Value of New Property	$10,812,380	$4,628,940	Average Taxable Value	$179,807	$230,500
Taxable Value of all property	$234,759,598	$260,899,647	Proposed Rate / $100	.6189	
Taxable Value of New Property	$10,595,420	$3,749,116	Average Taxes Due	$1,112.83	

Median Homesteaded Taxable Value	2025	$415,044.00	2026	$426,967.00

Jonathan Pringle, Chief Appraiser
Erath County Appraisal District

7/16/2026 11:39:11 AM

EFFECTIVE TAX RATE TOTALS YEAR 2026

Entity: 910

		School	Non School
2025 Taxable Value	217,297,413	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	20,253,756	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	0.006189		
2025 Interest and Sinking Rate	0.0		
2025 Total Adopted Tax Rate	0.006189	Line 4	Line 4
2026 New Absolute Exemptions	317,977	Line 10A	Line 10A
2026 New Partial Exemptions	4,411,306	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	982,770	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	10,210	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	0	Line 30	Line 33
2026 Certified values	260,899,647	Line 17A	Line 18A
2026 Pollution Control Exemption	200,730	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	26,608,415	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	3,749,116	Line 23	Line 24
2026 TIF zone value	0		Line 18D

EFFECTIVE TAX RATE TOTALS YEAR 2026

910-MORGAN MILL ISD (2026)

Count : 1,319

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	632	171,297,000	Homesite	556	18,749,140	Agricultural	665	310,896,420	Mineral	205	406,340
Non Homesite	360	42.902.980	Non Homesite	108	6,838,120	Inventory	0	0	Personal	93	83,312,380
New Homesite	37	2,975,020	New Homesite	1	20,000	Timber	0	0	New Personal	0	0
New Non Hs	37	1,633,920	New Non Hs	0	0						

Impr Market 218,808,920 (+) **Land Market** 25,607,260 (+) **Prod Market** 310,896,420 (+) **Other** 83,718,720 (=) **Total Market** 639,031,320

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	147	4,570,795	Agricultural	665	4,727,490	306,168,930
Circuit Breaker	103	886,810	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss 5,457,605 (+) **Prod Loss** 306,168,930 (=) **Total Loss** 311,626,535

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	177	23,481,753	General	5	282,115	General	0	0
Frozen	151	19,523,287	Frozen	125	6,876,912	Frozen	5	277,600
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 327,404,785

Total Hs 43,005,040 (+) **Total Os** 7,159,027 (+) **Total Dis** 277,600

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	13	145,930	Abatements	0	0	General	37	5,634,324
Frozen	4	48,000	Polution Control	5	1,921,180	Prorated	2	167,007
100% Homesite	16	4,342,440	Freeport	0	0			
			Minimum Value	168	3,804,590			
			Temp Disaster	0	0			
			Other	0	0			

Total Dis Vet 4,536,370 (+) **Total Other** 5,725,770 (+) **Total Exempt** 5,801,331 (=) **Total Deductions** 66,505,138

Taxable / Tax

New Frozen Taxable 307,250 (+) **Taxable Frozen** 26,608,415 (+) **Taxable Non Frozen** 233,983,982 (=) **Total Taxable** 260,899,647

Taxable Loss 17,440,692

2026 Rate Per $100 0.006189

New Frozen Tax 1,901.57 (+) **Tax Frozen** 56,738.86 (+) **Tax Non Frozen** 1,448,127.04 (=) **Total Tax** 1,506,767.47

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	328	120,939,615
New Taxable	60	3,749,116
Legal Acres		96,016.521
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	260,899,647
M&O Taxable	260,899,647
VLA Cap Loss	0

Certifiable	Value
Market	639,031,320
% Protested	0%
Taxable	260,899,647
Tax	1,506,767.47

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

910-MORGAN MILL ISD (2026)

Count : 1,319

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homesite	632	171,297,000	Homesite	556	18,749,140	Agricultural	665	310,896,420	Mineral	205	406,340	
Non Homesite	360	42,902,980	Non Homesite	108	6,838,120	Inventory	0	0	Personal	93	83,312,380	
New Homesite	37	2,975,020	New Homesite	1	20,000	Timber	0	0	New Personal	0	0	
New Non Hs	37	1,633,920	New Non Hs	0	0							Total Market
Impr Market		218,808,920 (+)	Land Market		25,607,260 (+)	Prod Market		310,896,420 (+)	Other		83,718,720 (=)	639,031,320

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	147	4,570,795	Agricultural	665	4,727,490	306,168,930	
Circuit Breaker	103	886,810	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	Total Loss
Cap Loss		5,457,605 (+)			Prod Loss	306,168,930 (=)	311,626,535

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	177	23,481,753	General	5	282,115	General	0	0	327,404,785
Frozen	151	19,523,287	Frozen	125	6,876,912	Frozen	5	277,600	
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		43,005,040 (+)	Total Os		7,159,027 (+)	Total Dis		277,600	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	13	145,930	Abatements	0	0	General	37	5,634,324	
Frozen	4	48,000	Polution Control	5	1,921,180	Prorated	2	167,007	
100% Homesite	16	4,342,440	Freeport	0	0				
			Minimum Value	168	3,804,590				
			Temp Disaster	0	0				
			Other	0	0				Total Deductions
Total Dis Vet		4,536,370 (+)	Total Other		5,725,770 (+)	Total Exempt		5,801,331 (=)	66,505,138

Taxable / Tax

New Frozen Taxable	307,250 (+)	Taxable Frozen	26,608,415 (+)	Taxable Non Frozen	233,983,982 (=)

Total Taxable	260,899,647
Taxable Loss	17,440,692
2026 Rate Per $100	0.006189

New Frozen Tax	1,901.57 (+)	Tax Frozen	56,738.86 (+)	Tax Non Frozen	1,448,127.04 (=)	Total Tax	1,506,767.47

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	328	120,939,615
New Taxable	60	3,749,116
Legal Acres		96,016.521
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	260,899,647
M&O Taxable	260,899,647
VLA Cap Loss	0

Certifiable	Value
Market	639,031,320
% Protested	0%
Taxable	260,899,647
Tax	1,506,767.47

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

Lawsuits as of 8/3/2026

Owner	Cause #	Account	Year	Value	Nature	Attorney
DUBLIN RV, LP	24CVDC-00174	R76063	2024	1,889,690	Market Value	Perdue Brandon
BC THREE BRIDES, LLC	24CVDC-00183	R75182	2024	1,105,900	Market Value	Perdue Brandon
**Sold October 3, 2025						
GRAND PRIX PIPELINE LLC (DAYTONA)	25CVDC-00213	707463	2025	56,082,820	Market Value	
GRAND PRIX PIPELINE LLC		707261	2025	78,098,000	Market Value	
ERATH CAPITAL INVESTMENTS, LLC	25CVDC-00208	R17514	2025	6,934,350	Market Value	Perdue Brandon
ERATH CAPITAL INVESTMENTS, LLC	25DVDC-00215	R22409	2025	82,400	Market Value	Perdue Brandon
		R29531	2025	384,980	Market Value	Perdue Brandon
GP (Daytona): 5,585,950		R43855	2025	222,690	Market Value	Perdue Brandon
		R24620	2025	395,040	Market Value	Perdue Brandon
GP Pipeline: 3,618,310		R28659	2025	73,940	Market Value	Perdue Brandon
		R29092	2025	148,160	Market Value	Perdue Brandon
		R30080	2025	92,660	Market Value	Perdue Brandon
		R30241	2025	101,890	Market Value	Perdue Brandon
		R31501	2025	320,230	Market Value	Perdue Brandon
		R32440	2025	193,570	Market Value	Perdue Brandon
		R33410	2025	121,550	Market Value	Perdue Brandon
		R55602	2025	100,380	Market Value	Perdue Brandon
		R72313	2025	246,100	Market Value	Perdue Brandon
TARLETON DEVELOPMENT PARTNERS (THE EDGE)	26CVDC-00185	R30284	2026	18,925,940	MARKET VALUE	Perdue Brandon
NANSAD STEPHENVILLE ONE, LLC	26CVDC-00193	R72756	2026	7,182,160	MARKET VALUE	Perdue Brandon
TOTAL				**172,702,450**		

Erath County Appraisal District utilizes a 10% percentage to determine lawsuit settlements for Truth-in-Taxation purposes. At this time, due to pending and unsettled lawsuits, the disputed amount is not available.

TAXES REFUNDED FOR YEARS PRECEDING PRIOR YEAR

	TOTAL	M&O	I&S
910	-1009.7	-1009.7	0

This tab calculated your max M&O tax rate w/o voter approval and what your VATRE would be.

	HB 2		Continuation of 25-26	
		2025-26		2026-27
1) Greater of MCR or Tier I M&O Rate		0.5689		0.5628
2) Plus: Greater of (A) or (B):				
(A) Enrichment Tax Rate for Preceding Year	0.0500		0.0500	
Less: Compression of Copper Pennies	0.0000		0.0000	
	0.0500		0.0500	
(B) $0.05	0.0500	0.0500	0.0500	0.0500
3) M&O "Voter-Approval" (Rollback) Rate		0.6189		0.6128
(4) Plus Debt Rate		0.0000		0.0000
(5) Total Maximum Rate Without TRE (#3 + #4)		0.6189		0.6128

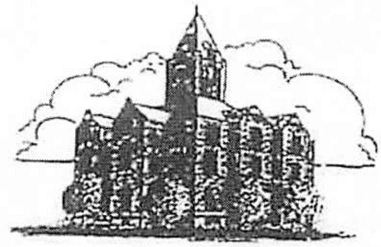
NOTE: the Compressed Tax Rates (MCRs) are based in part on the value growth between current year and prior year and for 25-26 and beyond, the
Each year, TEA will determine your official MCR using CAD values as of 7/25, so the rate that this template calculates may be different from TEA's

	2023-24 Law Continued	2023-24 Law Continued
	2025-26	2026-27
FYI: Total Max Rate With TRE Approval:		
(6) Maximum M&O rate would be: (#1 + $.17)	$0.7389	$0.7328
(7) Total Max M&O Rate With TRE approval would be: (#6 + #4)	$0.7389	$0.7328

SEE NOTE ABOVE: Because HB 3 mandates that all Tier I compressed tax rates be witt
than 10% different than any other rate) and because Comptroller property value data wi
tax rate now that we have switched to using current-year values, TEA is going to use Ju
your Tier I compressed rate. Since your max TRE rate is simply your Tier I compressed
the 'official' max rates. The 'official' max rates each year will be the Tier I compressed r
know your max rates until after TEA calculates it each year, reportedly sometime in the

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: Morgan Mill 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:	1,196,604.45
Debt Services I & S:	0

DEBT TO BE PAID IN FISCAL YEAR

Description of Debt	Principal	Interest	Total
0			

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.** 0

INFORMATION PROVIDED BY: Wendy Sanders

DATE SUBMITTED: 7/30/26

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

TAX RATE REQUEST FORM cont.

TAXING ENTITY: Morgan Mill 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: 2025-26 *M & O:* 1,997,286 *I & S:* 0
FY: 2024-25 *M & O:* 1,228,482 *I & S:* 0

3 **Current year Adopted or ~~Proposed Budget~~:**
M & O 1,860,268 *I & S* 0

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

5 **List all Unencumbered Fund Balances:**
M&O 1,196,604.45

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
910-MORGAN MILL ISD

PRINT DATE 8/17/2026
PAGE COUNT 11

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	1,264,715.41	(12,042.18)	0.00	1,252,673.23	1,233,006.37	1,234,353.48	8,716.41	62.16	19,666.86	1,233,006.37	19,722.36	1,234,353.48
2024	18,457.48	(1,009.70)	0.00	17,447.78	15,325.79	15,325.79	2,766.30	3,329.79	2,121.99	15,325.79	2,121.99	15,325.79
2023	2,950.25	0.00	0.00	2,950.25	2,394.66	2,394.66	781.02	651.19	555.59	2,394.66	555.59	2,394.66
2022	2,093.00	0.00	0.00	2,093.00	1,108.53	1,108.53	506.57	323.02	984.47	1,108.53	984.47	1,108.53
2021	659.92	0.00	0.00	659.92	627.84	627.84	357.87	197.14	32.08	627.84	32.08	627.84
2020	592.87	0.00	0.00	592.87	560.46	560.46	386.72	189.44	32.41	560.46	32.41	560.46
2019	639.07	0.00	0.00	639.07	582.00	582.00	471.42	210.68	57.07	582.00	57.07	582.00
2018	55.00	0.00	0.00	55.00	2.27	2.27	2.11	0.88	52.73	2.27	52.73	2.27
2017	146.31	0.00	0.00	146.31	0.00	0.00	0.00	0.00	146.31	0.00	146.31	0.00
2016	113.16	0.00	0.00	113.16	0.00	0.00	0.00	0.00	113.16	0.00	113.16	0.00
2015	104.31	0.00	0.00	104.31	0.00	0.00	0.00	0.00	104.31	0.00	104.31	0.00
2014	100.47	0.00	0.00	100.47	0.00	0.00	0.00	0.00	100.47	0.00	100.47	0.00
2013	258.54	0.00	0.00	258.54	0.00	0.00	0.00	0.00	258.54	0.00	258.54	0.00
2012	265.55	0.00	0.00	265.55	0.00	0.00	0.00	0.00	265.55	0.00	265.55	0.00
2011	144.15	0.00	0.00	144.15	0.00	0.00	0.00	0.00	144.15	0.00	144.15	0.00
2010	271.13	0.00	0.00	271.13	0.00	0.00	0.00	0.00	271.13	0.00	271.13	0.00
2009	201.01	0.00	0.00	201.01	0.00	0.00	0.00	0.00	201.01	0.00	201.01	0.00
2008	252.92	0.00	0.00	252.92	0.00	0.00	0.00	0.00	252.92	0.00	252.92	0.00
2007	85.70	0.00	0.00	85.70	0.00	0.00	0.00	0.00	85.70	0.00	85.70	0.00
2006	125.73	0.00	0.00	125.73	0.00	0.00	0.00	0.00	125.73	0.00	125.73	0.00
2005	76.60	(76.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	41.00	(41.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	38.39	(38.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	34.13	(34.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	30.39	(30.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000(PRIOR)	95.78	(95.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,292,548.27	(13,368.17)	0.00	1,279,180.10	1,253,607.92	1,254,955.03	13,988.42	4,964.30	25,572.18	1,253,607.92	25,627.68	1,254,955.03

RATE SUMMARY INFORMATION

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	1,292,537.33	(13,357.23)	0.00	1,279,180.10	1,253,607.92	13,988.42	4,964.30	25,572.18	1,253,607.92
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	1,264,715.41	(12,042.18)	0.00	1,252,673.23	1,233,006.37	8,716.41	62.16	19,666.86	1,233,006.37
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
	1,264,715.41	(12,042.18)	0.00	1,252,673.23	1,233,006.37	8,716.41	62.16	19,666.86	1,233,006.37

RATE SUMMARY INFORMATION DELINQUENT YEARS

	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED
M&O	27,821.92	(1,315.05)	0.00	26,506.87	20,601.55	5,272.01	4,902.14	5,905.32	20,601.55
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
	27,832.86	(1,325.99)	0.00	26,506.87	20,601.55	5,272.01	4,902.14	5,905.32	20,601.55

PERCENT COLLECTED ORIGINAL ROLL = 97.121%
ADJUSTED ROLL= 98.430%

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

MORGAN MILL ISD
School District's Name

(254) 965-4921
Phone *(area code and number)*

295 E FM 1188, STEPHENVILLE, TX 76401
School District's Address, City, State, ZIP Code

www.mmisd.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]	$ 192947688
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]	$ 24639555
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 168308133
4.	**Prior year total adopted tax rate.**	$ .6669 /$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.[3]	$ 0
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.[4]	$ 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.	$ 168,308,133

[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: $ 240 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 2,172,144 C. **Value loss.** Add A and B. [6]	$ 2,172,384
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. **Prior year market value.** $ 1,447,230 B. **Current year productivity or special appraised value:** - $ 26,680 C. **Value loss.** Subtract B from A. [7]	$ 1,420,550
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 3,592,934
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 164,715,199
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,098,486
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]	$ 2,331
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.	$ 1,100,817
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] $ 219,017,546 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.	$ 219,017,546
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] $ 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. [14] + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 0

[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]	$ 19,839,477
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]	$ 199,178,069
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 10,371,490
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 10,371,490
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 188,806,579
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ .58303936 /$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]	$ .5689 /$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 /$100 B. $0.05 per $100 of taxable value .... $ .05 /$100	$ .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.[29]	$ .6189 /$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: .... $ 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
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.	$ 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%. [32] A. Enter the current year anticipated collection rate certified by the collector. [33] 100 % B. Enter the 2024 actual collection rate ______ % C. Enter the 2023 actual collection rate ______ % D. Enter the 2022 actual collection rate ______ %	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.*	$ 199,078,169
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. [34]	$ .6189 /$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.*	$ 199,178,069
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 /$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.*	$ .6669 /$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.	$ .6669 /$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.. $ .5665 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.. $ .6189 /$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 ▶ Wendy Sanders
Printed Name of School District Representative

sign here ▶ WSanders
School District Representative

8/11/25
Date

[38] Tex. Tax Code §26.04(c)