

2026 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Form 50-859

BLUFF DALE ISD

School District's Name

(254) 728-3277

Phone (area code and number)

430 FM 2481 BLUFF DALE TX 76433

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

www.bdisd.net

School District's Website Address

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

This worksheet is for school districts 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://iswdatalient.azurewebsites.net/webindex.aspx?dbkey=ERATHHTAX&time=202608181517023>

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	\$ 328,620,428
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	\$ 47,830,553
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 280,789,875
4.	Prior year total adopted tax rate.	\$.8400 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values:	\$ 32,391,250
	B. Prior year values resulting from final court decisions:	- \$ 32,391,250
	C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(9) 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: \$ 32,391,250	
	B. Prior year disputed value: - \$ 3,239,125	
	C. Prior year undisputed value. Subtract B from A. ⁶	\$ 29,152,125
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 29,152,125
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 309,942,000
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: \$ 450	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 12,518,162	
	C. Value loss. Add A and B. ⁷	\$ 12,518,612
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. \$ 165,950	
	B. Current year productivity or special appraised value: - \$ 1,570	
	C. Value loss. Subtract B from A. ⁸	\$ 164,380
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 12,682,992
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 297,259,008
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 2,496,976
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	\$ 13,272
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ¹⁰	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 2,510,248

⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(15)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13)

Voter Approval Tax Rate

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

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

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

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

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

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

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁹	\$.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 \$.1383 /\$100 B. \$0.05 per \$100 of taxable value \$.05 /\$100	\$.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. ³¹	\$.7011 /\$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: \$ 412,556 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. - \$ 27,830 D. Adjust debt: Subtract B and C from A.	\$ 384,726

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 §54B.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 §94B.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	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	\$ 406,394,487
	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:	\$ 288,860
	C. Total current year value. Subtract B from A.	\$ 406,105,627
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁵	\$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶	\$ 57,176,161
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	\$ 348,929,466
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.	\$ 17,424,614
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 17,424,614
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 331,504,852
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$.7572 /\$100

¹¹ Tex. Tax Code §§26.012 and 26.015(c)-(2)¹² Tex. Tax Code §26.012(f)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(g)¹⁵ Tex. Tax Code §26.01(f)¹⁶ Tex. Tax Code §26.012(d)(8)¹⁷ Tex. Tax Code §§26.012(f)(1)(C) and 26.012(f)(1)(A)¹⁸ Tex. Tax Code §26.012(f)(1)(A)¹⁹ Tex. Tax Code §26.04(d)-(3)²⁰ Tex. Tax Code §26.012(f)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ¹³	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 384,726
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%. ¹⁴ A. Enter the current year anticipated collection rate certified by the collector. ¹⁵ 100 % B. Enter the prior year actual collection rate 98 % C. Enter the 2024 actual collection rate 100 % D. Enter the 2023 actual collection rate 100 %	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.	\$ 384,726
35.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 348,929,466
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$.1103 /\$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. ¹⁶	\$.8114 /\$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. ¹⁷ The school district shall provide its tax assessor with a copy of the letter. ¹⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 348,929,466
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.	\$.8114 /\$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. ¹⁹ 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.	\$.8400 /\$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

¹³ Tex. Tax Code §526.012(10) and 26.041(b)

¹⁴ Tex. Tax Code §526.04(b), (1)-(3) and (1)-(2)

¹⁵ Tex. Tax Code §26.04(b)

¹⁶ Tex. Tax Code §26.04(c)

¹⁷ Tex. Tax Code §26.04(d)

¹⁸ Tex. Tax Code §26.04(e)

¹⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §43.0032(d)

2026 Tax Rate Calculation Worksheet - School Districts

Prior Year Disaster Adjustment Worksheet		Amount/Rate	
Line			
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$.8400	/ \$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).	\$ -.0286	/ \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$.7572 / \$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$.8114 / \$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:

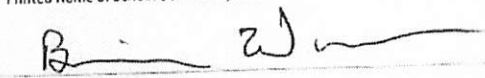
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

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

Brian Warner

Printed Name of School District Representative

sign
here ▶


School District Representative

9-10-26

Date

⁴² 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:

BLUFF DALE ISD - 904

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:	\$	746,195,890
2026 New Frozen Taxable Value:	\$	676,380
2026 Taxable Frozen Value:	\$	56,949,681
2026 Taxable Non-Frozen Value:	\$	327,608,903
2026 Certified Taxable Value:	\$	385,234,964

Total Appraised and Taxable Value			Comparison of Levy's on Average Residences		
	2025	2026		2025	2026
Appraised Value of all property	\$688,832,800	\$746,195,890	Average Market Value	\$436,090	\$457,050
Appraised Value of New Property	\$20,388,530	\$18,808,801	Average Taxable Value	\$237,480	\$231,837
Taxable Value of all property	\$379,406,368	\$385,234,964	Proposed Rate / \$100	.84	
Taxable Value of New Property	\$18,906,026	\$17,365,784	Average Taxes Due	\$1,994.83	

Median Homesteaded Taxable Value	2025	\$475,192.00	2026	\$474,323.00
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Jonathan Pringle, Chief Appraiser
Erath County Appraisal District

EFFECTIVE TAX RATE TOTALS YEAR 2026

Entity: 904		School	Non School
2025 Taxable Value	342,677,673	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	47,260,243	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 chapter 313 agreement	0.00	Line 4B	
2025 Maintenance and Operations Rate	0.007113		
2025 Interest and Sinking Rate	0.001287		
2025 Total Adopted Tax Rate	0.0084	Line 4	Line 4
2026 New Absolute Exemptions	0	Line 10A	Line 10A
2026 New Partial Exemptions	11,271,748	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	165,950	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	1,570	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	0	Line 30	Line 33
2026 Certified values	385,234,964	Line 17A	Line 18A
2026 Pollution Control Exemption	288,860	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	56,949,681	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	17,365,784	Line 23	Line 24
2026 TIF zone value	0		Line 18D

EFFECTIVE TAX RATE TOTALS YEAR 2026**904-BLUFF DALE ISD (2026)**

Count : 2,005

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value			
Homesite	883	281,426,850	Homesite	1,400	94,957,860	Agricultural	390	213,955,550	Mineral	80	115,410			
Non Homesite	245	31,870,090	Non Homesite	178	12,191,780	Inventory	0	0	Personal	121	92,859,550			
New Homesite	95	16,337,810	New Homesite	3	452,940	Timber	0	0	New Personal	0	0			
New Non Hs	20	1,577,220	New Non Hs	1	450,830									
Impr Market		331,211,970	(+)	Land Market	108,053,410	(+)	Prod Market	213,955,550	(+)	Other	92,974,960	(=)	Total Market	746,195,890

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	182	5,349,816	Agricultural	390	3,697,500	210,258,050	
Circuit Breaker	35	624,139	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
							Total Loss
Cap Loss		5,973,955	(+)		Prod Loss	210,258,050	(=) 216,232,005

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	312	42,238,313	General	16	932,971	General	0	0	529,963,885
Frozen	265	35,227,733	Frozen	235	13,473,400	Frozen	6	267,400	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	312	14,403,071							
Local % Fzn	265	12,040,323							
Total Hs		103,909,440	(+)	Total Os	14,406,371	(+)	Total Dis	267,400	
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	Total Deductions (=) 144,728,921
General	28	313,500	Abatements	0	0	General	23	8,437,610	
Frozen	10	111,004	Polution Control	8	3,401,240	Prorated	0	0	
100% Homesite	23	7,716,106	Freeport	0	0				
			Minimum Value	167	6,166,250				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		8,140,610	(+)	Total Other	9,567,490	(+)	Total Exempt	8,437,610	

Taxable / Tax

New Frozen Taxable	676,380	(+)	Taxable Frozen	56,949,681	(+)	Taxable Non Frozen	327,608,903	(=)	Total Taxable	385,234,964
									Taxable Loss	33,746,553
									2026 Rate Per \$100	0.0084
New Frozen Tax	5,681.59	(+)	Tax Frozen	198,219.95	(+)	Tax Non Frozen	2,746,720.13	(=)	Total Tax	2,952,502.65

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	577	264,505,534	Jan 1 Market	0	Market	746,195,890
New Taxable	107	17,365,784	Jan 1 Txbl	0		
			Jan 1 Tax	0.00	% Protested	0%
Legal Acres		210,941.896	Jan 1 Avg %	0.000	Taxable	385,234,964
Ag Acres		0.000	Disaster Market	0	Tax	2,952,502.65
Inv Acres		0.000	Disaster Txbl	0		
Tmb Acres		0.000	Disaster Tax	0.00		
			Disaster Avg %	0.000		
Annexed	0	0	Est Recognizable Txbl	0		
DeAnnexed	0	0	Est Recognizable Tax	0.00		
					Chapter 313 Value Limitation	Value
					I&S Taxable	385,234,964
					M&O Taxable	385,234,964
					VLA Cap Loss	0

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

2026 ERATH CAD CERTIFIED APPRAISAL DATA

904-BLUFF DALE ISD (2026)

Count : 2,005

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	883	281,426,850	Homesite	1,400	94,957,860	Agricultural	390	213,955,550	Mineral	80	115,410
Non Homesite	245	31,870,090	Non Homesite	178	12,191,780	Inventory	0	0	Personal	121	92,859,550
New Homesite	95	16,337,810	New Homesite	3	452,940	Timber	0	0	New Personal	0	0
New Non Hs	20	1,577,220	New Non Hs	1	450,830						
Impr Market		331,211,970	(+)	Land Market	108,053,410	(+)	Prod Market	213,955,550	(+)	Other	92,974,960
									(=)		Total Market
											746,195,890

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	Total Loss
General HS	182	5,349,816	Agricultural	390	3,697,500	210,258,050	
Circuit Breaker	35	624,139	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
Cap Loss		5,973,955	(+)	Prod Loss	210,258,050	(=)	216,232,005

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	312	42,238,313	General	16	932,971	General	0	0	529,963,885
Frozen	265	35,227,733	Frozen	235	13,473,400	Frozen	6	267,400	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	312	14,403,071							
Local % Fzn	265	12,040,323							
Total Hs		103,909,440	(+)	Total Os	14,406,371	(+)	Total Dis	267,400	
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	Total Deductions 144,728,921
General	28	313,500	Abatements	0	0	General	23	8,437,610	
Frozen	10	111,004	Polution Control	8	3,401,240	Prorated	0	0	
100% Homesite	23	7,716,106	Freeport	0	0				
			Minimum Value	167	6,166,250				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		8,140,610	(+)	Total Other	9,567,490	(+)	Total Exempt	8,437,610	(=)

Taxable / Tax

New Frozen Taxable	676,380	(+)	Taxable Frozen	56,949,681	(+)	Taxable Non Frozen	327,608,903	(=)	Total Taxable	385,234,964
									Taxable Loss	33,746,553
									2026 Rate Per \$100	0.0084
New Frozen Tax	5,681.59	(+)	Tax Frozen	198,219.95	(+)	Tax Non Frozen	2,746,720.13	(=)	Total Tax	2,952,502.65

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	577	264,505,534	Jan 1 Market	0	Market	746,195,890
New Taxable	107	17,365,784	Jan 1 Txbl	0		
			Jan 1 Tax	0.00	% Protested	0%
Legal Acres		210,941.896	Jan 1 Avg %	0.000	Taxable	385,234,964
Ag Acres		0.000	Disaster Market	0	Tax	2,952,502.65
Inv Acres		0.000	Disaster Txbl	0		
Tmb Acres		0.000	Disaster Tax	0.00		
			Disaster Avg %	0.000		
Annexed	0	0	Est Recognizable Txbl	0		
DeAnnexed	0	0	Est Recognizable Tax	0.00		
					Chapter 313 Value Limitation	Value
					I&S Taxable	385,234,964
					M&O Taxable	385,234,964
					VLA Cap Loss	0

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

JOB - 107235 35 BLUFF DALE ISD (ERATH CO)

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	115,410	80	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	4,930-	55*	0-
TOTAL VALUE	110,480		0
(INV) REAL VALUE	0	0	0
PERS VALUE	65,276,950	33	0
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	3,401,240-	8*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS EXEMPT VALUE(11.145(B))	5,470-	1-	0-
LESS EXEMPT VALUE(11.145(D))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D1))	1,754,280-	24-	0-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
TOTAL VALUE	60,115,960		0
TOTAL VALUE ALL PROPERTY	60,226,440	113	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500	24		
TOTAL OWNERS	48		

PROPERTY CODE SUMMARY

CODE	ITEMS	TOTAL VALUE	NEW VALUE
G1	80	110,480	
G	80		
J6	30	59,997,960	
J8	2	118,000	
J	32		
L2L	1	0	
L	1		

** FINAL TOTAL ** 113 60,226,440

HOOD ENTITY TOTALS

SBL-BLUFF DALE I.S.D. (2026)

Count : 90

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value						
Homesite	35	7,465,986	Homesite	31	1,010,850	Agricultural	40	30,736,080	Mineral	0	0						
Non Homesite	3	27,650	Non Homesite	2	321,480	Inventory	0	0	Personal	16	16,606,120						
New Homesite	1	58,830	New Homesite	0	0	Timber	0	0	New Personal	0	0						
New Non Hs	0	0	New Non Hs	0	0												
Impr Market		7,552,466	(+)	Land Market		1,332,330	(+)	Prod Market		30,736,080	(+)	Other		16,606,120	(=)	Total Market	56,226,996

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	4	173,678	Agricultural	40	357,220	30,378,860	
Circuit Breaker	1	16,630	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
Cap Loss		190,308	Prod Loss		30,378,860	(=)	30,569,168

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	10	1,281,301	General	1	60,000	General	0	0	25,657,828
Frozen	3	350,929	Frozen	2	120,000	Frozen	0	0	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	9	436,096							
Local % Fzn	2	69,609							
Total Hs		2,137,935	(+)	Total Os	180,000	(+)	Total Dis	0	
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	1	12,000	Abatements	0	0	General	3	152,010	Total Deductions 4,498,305
Frozen	0	0	Polution Control	4	858,780	Prorated	0	0	
100% Homesite	0	0	Freeport	0	0				
			Minimum Value	13	1,157,580				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		12,000	(+)	Total Other	2,016,360	(+)	Total Exempt	152,010	(=)

Taxable / Tax

New Frozen Taxable	0	(+)	Taxable Frozen	226,480	(+)	Taxable Non Frozen	20,933,043	(=)	Total Taxable	21,159,523
Taxable Loss										215,694
2026 Rate Per \$100										0.0084
New Frozen Tax	0.00	(+)	Tax Frozen	90.61	(+)	Tax Non Frozen	175,837.55	(=)	Total Tax	175,928.16

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	13	5,356,242	Jan 1 Market	0	Market	56,226,996
New Taxable	1	58,830	Jan 1 Txbl	0		
			Jan 1 Tax	0.00	% Protested	0%
Legal Acres		3,076.178	Jan 1 Avg %	0.000	Taxable	21,159,523
Ag Acres		0.000	Disaster Market	0	Tax	175,928.16
Inv Acres		0.000	Disaster Txbl	0		
Tmb Acres		0.000	Disaster Tax	0.00		
			Disaster Avg %	0.000		
Annexed	0	0	Est Recognizable Txbl	0	* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest	
DeAnnexed	0	0	Est Recognizable Tax	0.00		
					Chapter 313 Value Limitation	Value
					I&S Taxable	21,159,523
					M&O Taxable	21,159,523
					VLA Cap Loss	0

HOOD

7/21/2026 5:02:14 PM

EFFECTIVE TAX RATE TOTALS YEAR 2026

Entity: SBL		School	Non School
2025 Taxable Value	18,334,005	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	570,310	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 chapter 313 agreement	0.00	Line 4B	
2025 Maintenance and Operations Rate	0.007113		
2025 Interest and Sinking Rate	0.001287		
2025 Total Adopted Tax Rate	0.0084	Line 4	Line 4
2026 New Absolute Exemptions	450	Line 10A	Line 10A
2026 New Partial Exemptions	1,246,414	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	0	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	0	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	0	Line 30	Line 33
2026 Certified values	21,159,523	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	226,480	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	58,830	Line 23	Line 24
2026 TIF zone value	0		Line 18D

JOB - 107281 81 BLUFF DALE ISD (HOOD CO)

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	0	0	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	0-	0*	0-
TOTAL VALUE	0		0
(INV) REAL VALUE	0	0	0
PERS VALUE	13,997,980	12	0
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	858,780-	4*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS EXEMPT VALUE(11.145(B))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D1))	924,170-	11-	0-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
TOTAL VALUE	12,215,030		0
TOTAL VALUE ALL PROPERTY	12,215,030	12	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500	0		
TOTAL OWNERS	11		

PROPERTY CODE SUMMARY

CODE	ITEMS	TOTAL VALUE	NEW VALUE
J3	2	0	
J4	1	0	
J6	8	12,215,030	
J7	1	0	
J	12		

** FINAL TOTAL **	12	12,215,030
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** jur totals **	107281	111190
** MARKET VALUE**	13,997,980	16,605,670
** TXBL VALUE**	12,215,030	15,746,890

0	0	0
0	0	0

out of balance	out of balance	out of balance
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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 **Sold October 3, 2025	24CVDC-00183	R75182	2024	1,105,900	Market Value	Perdue Brandon
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
Daytona: 13,535,220 Pipeline: 18,854,030 <u>32,391,250</u>		R29531	2025	384,980	Market Value	Perdue Brandon
		R43855	2025	222,690	Market Value	Perdue Brandon
		R24620	2025	395,040	Market Value	Perdue Brandon
		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.

904-SBD	-13272.52	-11778.37	-1494.15
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TOTAL M&O I&S

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption	\$23,727,066
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)	\$346,895,412
Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	\$368,297,733
4. For Tax Year 2026	\$406,394,487
5. Local Property Value Growth %:	10.34%
6 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code :	\$0
6 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 %:	10.34%
10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:	\$26,949,099
11. Local Optional Homestead Exemption value change:	\$3,222,033
12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)	\$383,546,011
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.5730
Local preliminary MCR - lesser of $[1.025 \times (TY2025DPV+E) \times PY\ MCR] \div TY\ 2026\ T2$] or PY MCR :	0.5312
2026 State Compression Percentage (lesser of PY State MCR or $(0.6322 \times (1.025/1.0360)) - 0.0000$):	0.6254
16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate $0.6254 \times .90$):	0.5628
of state or local compression) (greater of local compression limitation under TEC §48.2552):	0.5628

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

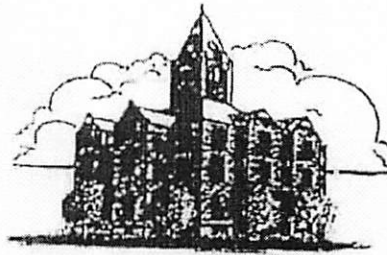
	HB 2		Continuation of 25-26	
	2025-26		2026-27	
1) Greater of MCR or Tier I M&O Rate	0.5730		0.5628	
2) Plus: Greater of (A) or (B):				
(A) Enrichment Tax Rate for Preceding Year	0.1383		0.1383	
Less: Compression of Copper Pennies	0.0000		0.0000	
	0.1383		0.1383	
(B) \$0.05	0.0500	0.1383	0.0500	0.1383
3) M&O "Voter-Approval" (Rollback) Rate	0.7113		0.7011	
(4) Plus Debt Rate	0.1287		0.1184	
(5) Total Maximum Rate Without TRE (#3 + #4)	0.8400		0.8195	

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 MCRs are based on the T2 values entered on the data entry tab. 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 official, approved MCR, since CAD values and Comptroller values are seldom the same.

	2023-24 Law Continued	2023-24 Law Continued
	2025-26	2026-27
FY: Total Max Rate With TRE Approval:		
(6) Maximum M&O rate would be: (#1 + \$.17)	\$0.7430	\$0.7328
(7) Total Max M&O Rate With TRE approval would be: (#6 + #4)	\$0.8717	\$0.8512
SEE NOTE/ABOVE: Because HB 3 mandates that all Tier I compressed tax rates be within 80% of each other (no rate can be more than 10% different than any other rate) and because Comptroller property value data will not be available when you have to set your tax rate now that we have switched to using current-year values, TEA is going to use July 25th CAD values as the basis for calculating your Tier I compressed rate. Since your max TRE rate is simply your Tier I compressed rate + \$.17, the max rates shown here are not the 'official' max rates. The 'official' max rates each year will be the Tier I compressed rate TEA calculates/approves + \$.17, so you won't know your max rates until after TEA calculates it each year, reportedly sometime in the late July/early August timeframe.		

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: BLUFF DALE ISD

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

UNENCUMBERED FUND BALANCES

(To be used to pay down bond payments)

Type of Property Tax Fund

Balance

General Operating M & O:

\$0

Debt Services I & S:

\$0

DEBT TO BE PAID IN FISCAL YEAR

Description of Debt	Principal	Interest	Total
2018 BOND	\$125,000	\$156,750	\$281,750
2025 BOND	\$85,000	\$45,806	\$130,806

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.

\$27,830

INFORMATION PROVIDED BY:

Labeth Warren

DATE SUBMITTED:

- Revised ~~8/~~ 9/1/26

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

TAX RATE REQUEST FORM cont.

TAXING ENTITY: Bluff Dale 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).

see attached

2 The taxing units budget for the preceding two years:

FY: <u>24/25</u>	M & O: <u>.7552</u>	I & S: <u>.0945</u>
FY: <u>25/26</u>	M & O: <u>.7113</u>	I & S: <u>.1287</u>

3 Current year Adopted or Proposed Budget:

M & O <u>\$3,717,334</u>	I & S <u>\$412,556</u>
--------------------------	------------------------

4 Amount of Outstanding an Unpaid Bonded Indebtedness:

\$5,195,000

5 List all Unencumbered Fund Balances:

<u>199 = \$1,631,011</u>	<u></u>
<u>240 = \$33,927</u>	<u></u>
<u>599 = \$403,639</u>	<u></u>

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 processed without this important information supplied by our taxing entities. Please provide AS SOON AS POSSIBLE.

Thank you, Your Erath County TAC - Valerie Stephen

YEAR	ORIGINAL LEVY	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED LEVY	COLLECTED	COLLECTED W/LATEFEES	PENALTY & INTEREST	ATTORNEY	UNCOLLECTED	YTD COLLECTED	UNCOLLECTED W/LATEFEES	YTD COLLECTED W/LATEFEES
2025	2,833,783.19	(47,847.73)	0.00	2,785,935.46	2,734,982.84	2,736,557.80	13,522.49	194.59	50,952.62	2,734,982.84	51,130.90	2,736,557.80
2024	52,644.97	(15,423.01)	0.00	37,221.96	21,945.73	21,945.73	6,913.40	7,643.40	15,276.23	21,945.73	15,276.23	21,945.73
2023	5,018.89	(1,191.08)	0.00	3,827.81	(374.14)	(374.14)	242.65	184.76	4,201.95	(374.14)	4,201.95	(374.14)
2022	166.93	(166.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	35.75	0.00	0.00	35.75	0.00	0.00	0.00	0.00	35.75	0.00	35.75	0.00
2020	42.86	0.00	0.00	42.86	0.00	0.00	0.00	0.00	42.86	0.00	42.86	0.00
2019	33,904.41	0.00	0.00	33,904.41	0.00	0.00	0.00	0.00	33,904.41	0.00	33,904.41	0.00
2018	60.01	0.00	0.00	60.01	0.00	0.00	0.00	0.00	60.01	0.00	60.01	0.00
2017	51.84	0.00	0.00	51.84	0.00	0.00	0.00	0.00	51.84	0.00	51.84	0.00
2016	305.64	0.00	0.00	305.64	0.00	0.00	0.00	0.00	305.64	0.00	305.64	0.00
2015	59.73	0.00	0.00	59.73	0.00	0.00	0.00	0.00	59.73	0.00	59.73	0.00
2014	141.04	0.00	0.00	141.04	0.00	0.00	0.00	0.00	141.04	0.00	141.04	0.00
2013	214.83	0.00	0.00	214.83	0.00	0.00	0.00	0.00	214.83	0.00	214.83	0.00
2012	340.74	0.00	0.00	340.74	0.00	0.00	0.00	0.00	340.74	0.00	340.74	0.00
2011	271.60	0.00	0.00	271.60	0.00	0.00	0.00	0.00	271.60	0.00	271.60	0.00
2010	460.64	0.00	0.00	460.64	0.00	0.00	0.00	0.00	460.64	0.00	460.64	0.00
2009	1,741.68	(770.46)	0.00	971.22	0.00	0.00	0.00	0.00	971.22	0.00	971.22	0.00
2008	1,871.15	0.00	0.00	1,871.15	0.00	0.00	0.00	0.00	1,871.15	0.00	1,871.15	0.00
2007	95.26	0.00	0.00	95.26	0.00	0.00	0.00	0.00	95.26	0.00	95.26	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000(PRIOR)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
=====												
	2,931,211.16	(65,399.21)	0.00	2,865,811.95	2,756,554.43	2,758,129.39	20,678.54	8,022.75	109,257.52	2,756,554.43	109,435.80	2,758,129.39
RATE SUMMARY INFORMATION												
M&O	2,485,574.87	(56,145.72)	0.00	2,429,429.15	2,335,123.25		17,806.69	7,119.16	94,305.90	2,335,123.25		
I&S	445,636.29	(9,253.49)	0.00	436,382.80	421,431.18		2,871.85	903.59	14,951.62	421,431.18		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	2,399,607.08	(40,516.77)	0.00	2,359,090.31	2,315,944.36		11,450.65	164.78	43,145.95	2,315,944.36		
I&S	434,176.11	(7,330.96)	0.00	426,845.15	419,038.48		2,071.84	29.81	7,806.67	419,038.48		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
=====												
	2,833,783.19	(47,847.73)	0.00	2,785,935.46	2,734,982.84		13,522.49	194.59	50,952.62	2,734,982.84		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	85,967.79	(15,628.95)	0.00	70,338.84	19,178.89		6,356.04	6,954.38	51,159.95	19,178.89		
I&S	11,460.18	(1,922.53)	0.00	9,537.65	2,392.70		800.01	873.78	7,144.95	2,392.70		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
=====												
	97,427.97	(17,551.48)	0.00	79,876.49	21,571.59		7,156.05	7,828.16	58,304.90	21,571.59		
PERCENT COLLECTED ORIGINAL ROLL = 96.372% ADJUSTED ROLL= 98.171%												

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Bluff Dale ISD

(254) 728-3277

School District's Name

Phone (area code and number)

430 FM 2481, Bluff Dale, TX 76433

www.bdisd.net

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

School District's Website Address

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

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

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

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

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

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	\$ 347,540,904
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	\$ 133,992,268
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 213,548,636
4.	Prior year total adopted tax rate.	\$ 0.8497 /\$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.	\$ 213,548,636

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: \$ 99,700 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 4,356,597 C. Value loss. Add A and B. ⁶	\$ 4,456,297
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. \$ 0 B. Current year productivity or special appraised value: - \$ 1,930 C. Value loss. Subtract B from A. ⁷	\$ -1,930
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,454,367
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 209,094,269
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 1,776,674
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	\$ 21,483
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.	\$ 1,798,157
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 \$ 397,911,243 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.	\$ 397,911,243

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)

Line	No. New Revenue Tax Rate Worksheet	Amount Rate
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 \$ 1,000	
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.	\$ 1,000
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	\$ 77,908,199
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 320,004,044
21.	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
22.	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.	\$ 18,906,026
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 18,906,026
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 301,098,018
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.5972 /\$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.¹⁶

- 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.¹⁷
- Enrichment Tax Rate:**¹⁸ 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.²¹
- 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.²²

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.²³ 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.²⁴

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

¹² Tex. Tax Code §26.01(c) and (d)

¹³ Tex. Tax Code §26.01(c)

¹⁴ Tex. Tax Code §26.01(d)

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ [Reserved for expansion]

¹⁸ [Reserved for expansion]

¹⁹ Tex. Tax Code §26.08(n)

²⁰ Tex. Edu. Code §48.2551(a)(3)

²¹ Tex. Tax Code §26.09(i) and Tex. Edu. Code §45.0032

²² Tex. Edu. Code §54B.202(a-1)(2) and 48.202(f)

²³ Tex. Edu. Code §45.0021(a)

²⁴ Tex. Edu. Code §11.184(b)

²⁵ Tex. Edu. Code §11.184(b-1)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	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. ²⁵	\$ 0.5730 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶ 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
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.71130 /\$100
29.	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. ²⁸ Enter debt amount: \$ 411,788 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.	\$ 411,788
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ 411,788
32.	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%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2024 actual collection rate 100.00 % C. Enter the 2023 actual collection rate 101.00 % D. Enter the 2022 actual collection rate 100.00 %	100.00 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. 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.	\$ 411,788
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 320,004,044
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.1287 /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. 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 28 and 35. ³²	\$ 0.8400 /\$100

²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)²⁶ Tex. Tax Code §26.08(n)(2)²⁷ Tex. Edu. Code §45.003(d)²⁸ Tex. Edu. Code §45.003(d)²⁹ Tex. Tax Code §26.012(7)³⁰ Tex. Tax Code §§26.012(10) and 26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)³² Tex. Tax Code §26.04(b)³³ 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
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 320,004,044
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.8400 /\$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. ³⁵ 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
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8497 /\$100
42.	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.	\$ 0.0000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.0000 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... \$ 0.5972 /\$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate..... \$ 0.8400 /\$100

As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: 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. ³⁶

**print
here** ▶

Jason Wells

Printed Name of School District Representative

**sign
here** ▶

Jason Wells

School District Representative

Digitally signed by Jason Wells
Date: 2025.07.30 14:42:28 -05'00'

7/29/25

Date

³³ Tex. Tax Code §26.045(d)

³⁴ Tex. Tax Code §26.045(f)

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

³⁶ Tex. Tax Code §26.04(c)