

2026 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

HUCKABAY ISD

School District's Name

(254) 968-5274

Phone (area code and number)

200 CR 321 STEPHENVILLE TX 76401

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

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹

Source materials must contain data for all worksheets used.

Insert hyperlink:

<https://www.southwestdatasolution.com/webindex.aspx?dbkey=ERATHTAX&time=202608211359010>

SECTION 1: No-New-Revenue Tax Rate

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ² This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 316,768,382
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	\$ 20,874,240
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 295,894,144
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.	
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	\$ 46,064,510
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	- \$ 9,005,050
	C. Subtract B from A.	\$ 37,059,460

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement \$ 0	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ⁴ - \$ 0	
	C. Subtract B from A. \$ 0	
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 258,834,684
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.	
	A. Prior year M&O tax rate: \$.6189 /\$100	
	B. Prior year I&S or debt rate: \$.1945 /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.	
	A. Original prior year ARB values: \$ 56,841,880	
	B. Prior year values resulting from final court decisions: - \$ 56,841,880	
	C. Prior year value loss. Subtract B from A. ⁵ \$ 0	
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 56,841,880	
	B. Prior year disputed value: - \$ 5,684,188	
	C. Prior year undisputed value. Subtract B from A. ⁶ \$ 51,157,692	
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 51,157,692
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 309,992,376
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 347,051,836
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁷	\$ 0
13.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use the prior year market value: \$ 54,610	
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 7,726,805	
	C. Value loss. Add A and B. ⁸ \$ 7,781,415	
14.	Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 1,865,340	
	B. Current year productivity or special appraised value: - \$ 28,740	
	C. Value loss. Subtract B from A. ⁹ \$ 1,836,600	

⁴ Tex. Gov. Code §403.605⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 9,618,015
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 300,374,361
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 337,433,821
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 1,859,017
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 318,875
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 7,220 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 1,906	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹¹	\$ 7,866,237
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹²	\$ 320,781
23.	Total current year I&S taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹³ A. Certified values: ¹⁴ \$ 399,324,670 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.	\$ 399,324,670
24.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
25.	Current year tax ceilings and new property value for Chapter 313 and JETI limitations.	
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁸ \$ 26,302,861	
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁹ + \$ 0	
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. ²⁰ + \$ 0	
	D. Add A, B and C.	\$ 26,302,861
26.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ²¹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²² If completing this section, the taxing unit must include supporting documentation in Section 6. ²³ Taxing units that are not affected, enter 0.	\$ 0
27.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26. ²⁴	\$ 373,021,809
28a.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ 397,249,470	
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. - \$ 370,855,700	
	C. Subtract B from A.	\$ 26,393,770
28b.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Current year I&S value of property subject to the JETI agreement. Enter the total current year appraised value of property subject to a JETI agreement. \$ 0	
	B. Current year M&O value of property subject to the JETI agreement. Enter the total current year limited value of property subject to the JETI agreement. ²⁵ - \$ 0	
	C. Subtract B from A.	\$ 0
29.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	\$ 346,628,039
30.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
31.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement.	\$ 7,965,116
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31.	\$ 7,965,116
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	\$ 338,662,923
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27.	\$ 365,056,693
35.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$.5434 /\$100
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	\$.0879 /\$100
37.	Current year NNR total tax rate. Add Line 35 and Line 36.	\$.6373 /\$100

¹⁸ Tex. Tax Code §26.012(6)(A)(i)¹⁹ Tex. Tax Code §26.012(6)(A)(ii)²⁰ Tex. Tax Code §26.012(6)(A)(iii)²¹ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)²² Tex. Tax Code §26.012(1-a)²³ Tex. Tax Code §26.04(d-3)²⁴ Tex. Tax Code §26.012(6)²⁵ Tex. Gov. Code §403.605

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²⁴

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

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.²⁵
- Enrichment Tax Rate:**²⁶ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression.²⁷
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.³⁰ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.³¹

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

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

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
38.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ³⁴	\$.5628 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ³⁵	
	A. The district's prior year enrichment tax rate \$.05 /\$100	
	B. \$0.05 per \$100 of taxable \$.05 /\$100	\$.05 /\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³⁶	\$.6128 /\$100
41.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁷ Enter debt amount: \$ 725,527 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 725,527

²⁴ Tex. Tax Code §26.08(n)

²⁵ Tex. Edu. Code §48.2551(a)(3)

²⁶ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁷ Tex. Edu. Code §5948.202(a-1)(2)

²⁸ Tex. Tax Code §26.012(3)

²⁹ Tex. Edu. Code §45.0021(a)

³⁰ Tex. Edu. Code §11.184(b)

³¹ Tex. Edu. Code §11.184(b-1)

³² Tex. Edu. Code §548.255 and 48.2551(b)(1) and (b)(2)

³³ Tex. Tax Code §26.08(n)(2)

³⁴ Tex. Edu. Code §45.003(d)

³⁵ Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate												
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁸	\$ 0												
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 725,527												
44.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">A. Enter the current year anticipated collection rate certified by the collector.⁴⁰</td> <td style="width: 20%; text-align: right;">100</td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>B. Enter the prior year actual collection rates.</td> <td style="text-align: right;">96</td> <td style="text-align: right;">%</td> </tr> <tr> <td>C. Enter the 2024 actual collection rate</td> <td style="text-align: right;">99</td> <td style="text-align: right;">%</td> </tr> <tr> <td>D. Enter the 2023 actual collection rate.</td> <td style="text-align: right;">100</td> <td style="text-align: right;">%</td> </tr> </table>	A. Enter the current year anticipated collection rate certified by the collector. ⁴⁰	100	%	B. Enter the prior year actual collection rates.	96	%	C. Enter the 2024 actual collection rate	99	%	D. Enter the 2023 actual collection rate.	100	%	100 %
A. Enter the current year anticipated collection rate certified by the collector. ⁴⁰	100	%												
B. Enter the prior year actual collection rates.	96	%												
C. Enter the 2024 actual collection rate	99	%												
D. Enter the 2023 actual collection rate.	100	%												
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 725,527												
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 373,021,809												
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$.1945 /\$100												
48.	Current year voter-approval tax rate. Add Lines 40 and 47. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47. ⁴¹	\$.8073 /\$100												

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴² The school district shall provide its tax assessor with a copy of the letter. ⁴³	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 373,021,809
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$.8073 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.⁴⁴ As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.8134 /\$100
54.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100

³⁸ Tex. Tax Code §26.012(10) and 26.04(b)

³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

⁴⁰ Tex. Tax Code §26.04(b)

⁴¹ Tex. Tax Code §26.08(g)

⁴² Tex. Tax Code §26.045(d)

⁴³ Tex. Tax Code §26.045(i)

⁴⁴ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$.8134 /\$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 0 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$.6373 /\$100
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate \$.8073 /\$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 48

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

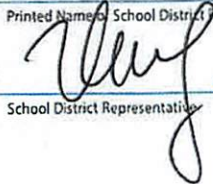
SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁵

print
here

Wes Corzine

Printed Name of School District Representative

sign
here


School District Representative

Date

8/24/2024

⁴⁵ 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:

HUCKABAY ISD - 908

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:	\$	1,070,447,610
2026 New Frozen Taxable Value:	\$	133,270
2026 Taxable Frozen Value:	\$	26,302,861
2026 Taxable Non-Frozen Value:	\$	370,813,339
2026 Certified Taxable Value:	\$	397,249,470

Total Appraised and Taxable Value			Comparison of Levy's on Average Residences		
	2025	2026		2025	2026
Appraised Value of all property	\$1,010,560,990	\$1,070,447,610	Average Market Value	\$470,020	\$457,050
Appraised Value of New Property	\$8,147,610	\$8,392,730	Average Taxable Value	\$162,535	\$231,837
Taxable Value of all property	\$395,902,583	\$397,249,470	Proposed Rate / \$100	.8134	
Taxable Value of New Property	\$7,848,331	\$7,965,116	Average Taxes Due	\$1,322.06	

Median Homesteaded Taxable Value	2025	\$390,850.00	2026	\$395,484.00
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Jonathan Pringle, Chief Appraiser
Erath County Appraisal District

JOB - 107233 33 HUCKABAY ISD (ERATH CO)

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	458,850	527	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	33,110-	101	
LESS \$500 MIN INT	15,940-	351*	0-
TOTAL VALUE	409,800		0
 (INV) REAL VALUE	36,393,770	2	0
PERS VALUE	99,877,600	77	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	5,317,090-	16*	0-
LESS CIRCUIT VALUE	0-	0	
LESS UNKNOWN VALUE	0-	0-	0-
LESS EXEMPT VALUE(11.145(B))	58,220-	2-	0-
LESS EXEMPT VALUE(11.145(D))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D1))	1,514,210-	57-	0-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
TOTAL VALUE	129,381,850		0
 TOTAL VALUE ALL PROPERTY	129,791,650	606	0
 LESS MINIMUM OWNER LOSS (0000)	0-	0-	
Total Value (I&S)	129,791,650	606	
Total Value (M&O)	104,915,310		
TOTAL OWNERS LESS \$500	272		
TOTAL OWNERS	352		
 VLA LOSS	26,448,770		

PROPERTY CODE SUMMARY

CODE	ITEMS	TOTAL VALUE	NEW VALUE
F2	2	36,393,770	
F	2		
G1	527	409,800	
G	527		
J6	70	81,372,810	
J6A	3	5,725,350	
J8	2	5,889,920	
J	75		
L2C	1	0	
L2L	1	0	
L	2		

** FINAL TOTAL ** 606 129,791,650

EFFECTIVE TAX RATE TOTALS YEAR 2026**Entity: 908****School****Non School**

2025 Taxable Value	371,638,214	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	20,874,240	Line 2	Line 2
2025 Appraised I&S value of property subject to chapter 313 agreement	46064510.00	Line 4A	Line 29
2025 Limited M&O value of property subject to chapter 313 agreement	9005050.00	Line 4B	
2025 Maintenance and Operations Rate	0.006189		
2025 Interest and Sinking Rate	0.001945		
2025 Total Adopted Tax Rate	0.008134	Line 4	Line 4
2026 New Absolute Exemptions	54,610	Line 10A	Line 10A
2026 New Partial Exemptions	7,714,065	Line 10B	Line 10B
2025 Market Value of New 2026 Productivity	1,865,340	Line 11A	Line 11A
2026 New Productivity or Special Appraised Value	28,740	Line 11B	Line 11B
2026 Territory annexed after Jan. 1 of the prior tax year.	0	Line 30	Line 33
2026 Certified values	397,249,470	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	26,302,861	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	7,965,116	Line 23	Line 24
2026 TIF zone value	0		Line 18D

EFFECTIVE TAX RATE TOTALS YEAR 2026**908-HUCKABAY ISD (2026)**

Count : 2,561

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homesite	914	210,528,520	Homesite	873	24,837,730	Agricultural	1,317	578,090,030	Mineral	529	36,852,620	
Non Homesite	625	83,205,410	Non Homesite	218	15,941,500	Inventory	0	0	Personal	172	112,599,070	
New Homesite	110	5,763,300	New Homesite	2	17,500	Timber	0	0	New Personal	0	0	
New Non Hs	114	2,611,930	New Non Hs	0	0							
												Total Market
Impr Market		302,109,160	(+)	Land Market	40,796,730	(+)	Prod Market	578,090,030	(+)	Other	149,451,690	(=) 1,070,447,610

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	228	7,705,998	Agricultural	1,317	9,657,140	568,432,890	
Circuit Breaker	178	1,205,919	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	
							Total Loss
Cap Loss		8,911,917	(+)		Prod Loss	568,432,890	(=) 577,344,807

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	237	31,352,216	General	8	460,438	General	0	0	493,102,803
Frozen	204	26,315,676	Frozen	165	8,874,600	Frozen	2	76,292	
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		57,667,892	(+)	Total Os	9,335,038	(+)	Total Dis	76,292	
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	13	126,550	Abatements	0	0	General	32	14,319,006	
Frozen	2	14,930	Polution Control	16	5,317,090	Prorated	0	0	
100% Homesite	6	2,502,668	Freeport	0	0				
			Minimum Value	503	6,493,867				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		2,644,148	(+)	Total Other	11,810,957	(+)	Total Exempt	14,319,006	(=) 95,853,333

Taxable / Tax

New Frozen Taxable	133,270	(+)	Taxable Frozen	26,302,861	(+)	Taxable Non Frozen	370,813,339	(=)	Total Taxable	397,249,470
									Taxable Loss	17,683,005
									2026 Rate Per \$100	0.008134
New Frozen Tax	1,084.01	(+)	Tax Frozen	73,154.93	(+)	Tax Non Frozen	3,013,154.69	(=)	Total Tax	3,087,393.63

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	441	145,603,582	Jan 1 Market	0	Market	1,070,447,610
New Taxable	198	7,965,116	Jan 1 Txbl	0		
			Jan 1 Tax	0.00	% Protested	0%
Legal Acres		117,115.898	Jan 1 Avg %	0.000	Taxable	397,249,470
Ag Acres		0.000	Disaster Market	0	Tax	3,087,393.63
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	397,249,470
					M&O Taxable	370,855,700
					VLA Cap Loss	26,393,770

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

2026 ERATH CAD CERTIFIED APPRAISAL DATA

908-HUCKABAY ISD (2026)

Count : 2,561

Market											
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	914	210,528,520	Homesite	873	24,837,730	Agricultural	1,317	578,090,030	Mineral	529	36,852,620
Non Homesite	625	83,205,410	Non Homesite	218	15,941,500	Inventory	0	0	Personal	172	112,599,070
New Homesite	110	5,763,300	New Homesite	2	17,500	Timber	0	0	New Personal	0	0
New Non Hs	114	2,611,930	New Non Hs	0	0						
Total Market											
Impr Market	302,109,160	(+)	Land Market	40,796,730	(+)	Prod Market	578,090,030	(+)	Other	149,451,690	(=)
1,070,447,610											

Loss									
Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss			
General HS	228	7,705,998	Agricultural	1,317	9,657,140	568,432,890			
Circuit Breaker	178	1,205,919	Inventory	0	0	0			
			Timber	0	0	0			
			Timber78	0	0	0			
Cap Loss		8,911,917	(+)	Prod Loss		568,432,890	(=)	577,344,807	

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	237	31,352,216	General	8	460,438	General	0	0	493,102,803
Frozen	204	26,315,676	Frozen	165	8,874,600	Frozen	2	76,292	
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		57,667,892	(+)	Total Os	9,335,038	(+)	Total Dis	76,292	
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	13	126,550	Abatements	0	0	General	32	14,319,006	
Frozen	2	14,930	Polution Control	16	5,317,090	Prorated	0	0	
100% Homesite	6	2,502,668	Freeport	0	0				
			Minimum Value	503	6,493,867				
			Temp Disaster	0	0				
			Other	0	0				
Total Dis Vet		2,644,148	(+)	Total Other	11,810,957	(+)	Total Exempt	14,319,006	(=)
Total Deductions									
95,853,333									

Taxable / Tax

New Frozen Taxable	133,270	(+)	Taxable Frozen	26,302,861	(+)	Taxable Non Frozen	370,813,339	(=)	Total Taxable	397,249,470
Taxable Loss										17,683,005
2026 Rate Per \$100										0.008134
New Frozen Tax	1,084.01	(+)	Tax Frozen	73,154.93	(+)	Tax Non Frozen	3,013,154.69	(=)	Total Tax	3,087,393.63

Additional Totals

Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable	Value
Subj to Hs	441	145,603,582	Jan 1 Market	0	Market	1,070,447,610
New Taxable	198	7,965,116	Jan 1 Txbl	0	% Protested	0%
Legal Acres		117,115.898	Jan 1 Tax	0.00	Taxable	397,249,470
Ag Acres		0.000	Jan 1 Avg %	0.000	Tax	3,087,393.63
Inv Acres		0.000	Disaster Market	0	* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest	
Tmb Acres		0.000	Disaster Txbl	0		
Annexed	0	0	Disaster Tax	0.00		
DeAnnexed	0	0	Disaster Avg %	0.000		
					Chapter 313 Value Limitation	Value
					I&S Taxable	397,249,470
					M&O Taxable	370,855,700
					VLA Cap Loss	26,393,770

2025
CERTIFIED
RECAP
AS OF
7/17/26

2025 Certified History Recap - Eastland Co Appraisal District

(93) - EASTLAND-HUCKABAY

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	0	0	0	Exempt Property	0	0	0	0
Non Homesite	(+)	87,220	12	0	Under \$500/\$2500	40	1	0	0
Productivity Market	(+)	18,401,960	45	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		18,489,180	57	0	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	18,401,960	45		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	570,010	45		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		17,831,950	45		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	0	0
Homesite	(+)	0	0	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	0	0	0	MultiUse	0	0		
Non Homesite	(+)	1,181,210	15	0	Solar/Wind Power	0	0		
New Non Homesite	(+)	250,710	7	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		1,431,920	22	0	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	0	0	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	0	0	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal (=)		0	0	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						40		0	
Minerals/Oil & Gas	(+)	3,520	2		Total Losses (includes Prod. Loss & Cap Loss) (=)				17,964,240
Industrial Real	(+)	0	0		Total Appraised Value (=)				1,972,050
Industrial/Utility Personal Property	(+)	11,670	2		Homestead Exemptions				
Total Mineral Market Value(=)		15,190	4		Homestead H,S	(+)	0	0	
Total Real & Personal Market	(+)	19,921,100	79		Senior S	(+)	0	0	
Total Mineral/Industrial Market	(+)	15,190	4		Disabled B	(+)	0	0	
Total Market Value(=)		19,936,290	83		DV 100%	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	0	0		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	132,250	4		Total Reimbursable	(=)	0	0	
Total Market After Cap(=)		19,804,040			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	0	0	
Productivity Loss	(-)	17,831,950	45		Optional 65	(+)	0	0	
Total Market Taxable(=)		1,972,090			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	0		
					Total Exemptions* (-)				0

93 - EASTLAND-HUCKABAY Not Taxable Value: (F) 1,972,090 *

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

Total Ceiling Tax (of ceilings applied): \$0.00

Total Freeze Taxable: (-) 0

New Imp/Pers with Ceiling: (+) 0

****Freeze Adjusted Taxable: (=) 1,972,050**This number DOES NOT represent any Jurisdiction's Certified Taxable Value****

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

Count of Homesteads

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

Total Parcels*: 51* Parcel count is figured by parcel per ownership

Total Owners: 21

Total Items: 79

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

New Improvement/Personal	Industrial/Utility/Personal Property New Value	Grand Total New Value
Market: \$250,710		
Taxable: \$250,710	+ Taxable: \$0	= Taxable: \$250,710

New AG/Timber	Exempt Value of First Time Absolute Exemption: \$0
Market: \$0	Exempt Value of First Time Partial Exemption: \$0
Taxable: \$0	
Value Loss: \$0	

Average Values* (includes protested & exempt value)

Parcels	
Market	Market
Taxable	Taxable

Median Homestead Values* (includes protested & exempt value)

Market:	Market Value After Cap:	Net Taxable Value:
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Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
D1	45	5,048.1040	0	570,010	18,401,960	0	0		18,401,960	570,010	570,010
D2	18	0.0000	0			1,210,730	0		1,210,730	1,198,740	1,198,740
D*	63	5,048.1040	0	570,010	18,401,960	1,210,730	0		19,612,690	1,768,750	1,768,750
E1	10	7.0000	64,550			221,190	0		285,740	165,480	165,480
E2	1	1.0000	13,000			0	0		13,000	13,000	13,000
E3	1	0.6670	9,670			0	0		9,670	9,670	9,670
E*	12	8.6670	87,220			221,190	0		308,410	188,150	188,150
G1	2	0.0000	0			0	0	3,520	3,520	3,520	3,520
G*	2	0.0000	0			0	0	3,520	3,520	3,520	3,520
J3	1	0.0000	0			0	0	11,630	11,630	11,630	11,630
J6	1	0.0000	0			0	0	40	40	40	0
J*	2	0.0000	0			0	0	11,670	11,670	11,670	11,630
TOTAL:	79	5,056.7710	87,220	570,010	18,401,960	1,431,920	0	15,190	19,936,290	1,972,090	1,972,050

2026
CERTIFIED
RECAP



EASTLAND COUNTY APPRAISAL DISTRICT

RANDY CLARK, CHIEF APPRAISER

(254) 629-8597
Fax (254) 631-0628

211 Inspiration Blvd.
Eastland, TX 76448

www.eastlandcad.org

Eastland County – Huckabay ISD
Business Manager
200 County Road 421
Stephenville, Texas 76401

CERTIFICATON Eastland County – Huckabay ISD

2026 Total Market Value of All Property	\$19,924,900
2026 Total Net Taxable Value	\$ 2,062,460
2026 Taxable Value of New Property	\$ 0
Exempt Value of First Time Absolute Exemption	\$ 0
Exempt Value of First Time Partial Exemption	\$ 12,740

I, Randy Clark, hereby certify that the above figures are true and correct for the above described tax unit for 2026.

Sworn on this the 17th day of July, 2026.

Randy Clark, Chief Appraiser, Eastland CAD

2026 Certified History Recap - Eastland Co Appraisal District

(93) - EASTLAND-HUCKABAY

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	0	0	0	Exempt Property	0	0	0	0
Non Homesite	(+)	87,230	13	0	Under \$500/\$2500	0	0	0	0
Productivity Market	(+)	18,401,860	45	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		18,489,190	58	0	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	18,401,960	45		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	570,010	45		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	0	0
Productivity Loss (=)		17,831,950	45		BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Improvements					BPP Exempt: Multi Situs on J	0	0	12,740	2
Homesite	(+)	0	0	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	0	0	0	MultiUse	0	0		
Non Homesite	(+)	1,419,450	20	0	Solar/Wind Power	0	0		
New Non Homesite	(+)	0	0	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		1,419,450	20	0	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	0	0	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	0	0	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal (=)		0	0	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						0		12,740	
Minerals/Oil & Gas	(+)	3,520	2		Total Losses (includes Prod. Loss & Cap Loss) (=)			17,862,440	
Industrial Real	(+)	0	0		Total Appraised Value (=)			2,062,480	
Industrial/Utility Personal Property	(+)	12,740	2		Homestead Exemptions				
Total Mineral Market Value(=)		16,260	4		Homestead H,S	(+)	0	0	
Total Real & Personal Market	(+)	19,908,640	78		Senior S	(+)	0	0	
Total Mineral/Industrial Market	(+)	16,260	4		Disabled B	(+)	0	0	
Total Market Value(=)		19,924,900	82		DV 100%	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	0	0		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	0	0		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	17,750	2		Total Reimbursable	(=)	0	0	
Total Market After Cap(=)		19,907,150			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	0	0	
Productivity Loss	(-)	17,831,950	45		Optional 65	(+)	0	0	
Total Market Taxable(=)		2,075,200 *			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	0		
					Total Exemptions* (-)			0	

93 - EASTLAND-HUCKABAY Net Taxable Value (=)	2,062,480
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***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax (of ceilings applied): \$0.00 *

Total Freeze Taxable: (-) 0

New Imp/Pers with Ceiling: (+) 0

Freeze Adjusted Taxable: (=) 2,062,460 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

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

Count of Homesteads

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

Total Parcels*: 52* Parcel count is figured by parcel per ownership

Total Owners: 22

Total Items: 80

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

New Improvement/Personal Market: \$0 Taxable: \$0 *	+	Industrial/Utility/Personal Property New Value Taxable: \$0 *	=	Grand Total New Value Taxable: \$0
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New AG/Timber *	Exempt Value of First Time Absolute Exemption: \$0 *
Market: \$0	Exempt Value of First Time Partial Exemption: \$0- \$12,740 *
Taxable: \$0	
Value Loss: \$0	

Average Values* (includes protested & exempt value)

Parcels

Market

Market

Taxable

Taxable

Median Homestead Values* (includes protested & exempt value)

Market:

Market Value After Cap:

Net Taxable Value:

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
D1	45	5,048.1040	0	570,010	18,401,960	0	0		18,401,960	570,010	570,010
D2	18	0.0000	0			1,198,260	0		1,198,260	1,190,510	1,190,510
D*	63	5,048.1040	0	570,010	18,401,960	1,198,260	0		19,600,220	1,760,520	1,760,520
E1	10	7.0000	64,550			221,190	0		285,740	275,740	275,740
E2	1	1.0000	13,000			0	0		13,000	13,000	13,000
E3	2	0.6670	9,680			0	0		9,680	9,680	9,680
E*	13	8.6670	87,230			221,190	0		308,420	298,420	298,420
G1	2	0.0000	0			0	0	3,520	3,520	3,520	3,520
G*	2	0.0000	0			0	0	3,520	3,520	3,520	3,520
J3	1	0.0000	0			0	0	12,710	12,710	12,710	0
J6	1	0.0000	0			0	0	30	30	30	0
J*	2	0.0000	0			0	0	12,740	12,740	12,740	0
TOTAL:	80	5,056.7710	87,230	570,010	18,401,960	1,419,450	0	16,260	19,924,900	2,075,200	2,062,460

JOB - 107282 82 HUCKABAY ISD (EASTLAND CO)

	VALUE	ITEMS	NEW VALUE
(MIN) REAL VALUE	3,520	2	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	3,520		0
(INV) REAL VALUE	0	0	0
PERS VALUE	12,740	2	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	0-	0*	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))	12,740-	2-	0-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
TOTAL VALUE	0		0
TOTAL VALUE ALL PROPERTY	3,520	4	0
LESS MINIMUM OWNER LOSS (0000)	0-	0-	
TOTAL OWNERS LESS \$500	0		
TOTAL OWNERS	3		

PROPERTY CODE SUMMARY

CODE	ITEMS	TOTAL VALUE	NEW VALUE
G1	2	3,520	
G	2		
J3	1	0	
J6	1	0	
J	2		

** FINAL TOTAL **	4	3,520
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** jur totals **	107282	106793
** MARKET VALUE**	16,260	16,260
** TXBL VALUE**	3,520	16,260

0	0	0
0	0	0

out of balance	out of balance	out of balance
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8/3/2026

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
GIP - Daytona		R29531	2025	384,980	Market Value	Perdue Brandon
GIP - Pipeline		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 THE PRIOR TAX YEAR.

908	-9126.91	-7220.43	-1906.48
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TOTAL M&O I&S

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: Hockley ISD

Please complete all blanks below.

These items are required to complete Effective/Rollback Tax Rates.

UNENCUMBERED FUND BALANCES

Type of Property Tax Fund

General Operating M & O:

Balance
\$1,790,414

Debt Services I & S:

\$0

DEBT TO BE PAID IN FISCAL YEAR

Description of Debt	Principal	Interest	Total
<u>Bond 2019</u>	<u>265,000</u>	<u>229,050</u>	<u>494,500</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>

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: Wes Corrine

DATE SUBMITTED: 7/30/2026

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

TAX RATE REQUEST FORM cont.

TAXING ENTITY:

Huckabay 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).

Attached

2 The taxing units budget for the preceding two years:

FY: 25-26

M & O: .6189

I & S: .1945

FY: 24-25

M & O: .6669

I & S: .1945

3 Current year Adopted or Proposed Budget:

M & O 4,769,802

I & S 704,501

4 Amount of Outstanding an Unpaid Bonded Indebtedness:

8,397,050

5 List all Unencumbered Fund Balances:

General Operating M&O

1,790,414

\$

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	2,573,918.33	(25,558.71)	253.71	2,548,613.33	2,443,904.26	2,446,625.92	15,172.90	452.81	104,709.07	2,443,904.26	105,074.81	2,446,625.92
2024	74,617.30	(5,171.03)	0.00	69,446.27	51,369.70	51,369.70	11,222.37	13,333.80	18,076.57	51,369.70	18,076.57	51,369.70
2023	25,386.38	(747.93)	0.00	24,638.45	7,000.41	7,000.41	2,457.61	2,038.74	17,638.04	7,000.41	17,638.04	7,000.41
2022	22,821.27	(2,027.86)	0.00	20,793.41	1,874.75	1,874.75	1,721.18	1,121.96	18,918.66	1,874.75	18,918.66	1,874.75
2021	16,154.84	(1,878.48)	0.00	14,276.36	(1,435.98)	(1,435.98)	274.94	140.88	15,712.34	(1,435.98)	15,712.34	(1,435.98)
2020	14,867.41	0.00	0.00	14,867.41	61.02	61.02	42.71	20.75	14,806.39	61.02	14,806.39	61.02
2019	14,988.24	0.00	0.00	14,988.24	49.20	49.20	40.72	17.98	14,939.04	49.20	14,939.04	49.20
2018	11,084.10	0.00	0.00	11,084.10	41.60	41.60	39.42	16.21	11,042.50	41.60	11,042.50	41.60
2017	10,411.13	0.00	0.00	10,411.13	41.60	41.60	44.41	17.20	10,369.53	41.60	10,369.53	41.60
2016	11,430.70	0.00	0.00	11,430.70	26.31	26.31	31.15	11.49	11,404.39	26.31	11,404.39	26.31
2015	803.16	0.00	0.00	803.16	0.00	0.00	0.00	0.00	803.16	0.00	803.16	0.00
2014	409.77	(5.82)	0.00	403.95	0.00	0.00	0.00	0.00	403.95	0.00	403.95	0.00
2013	380.26	(5.62)	0.00	374.64	0.00	0.00	0.00	0.00	374.64	0.00	374.64	0.00
2012	456.58	(15.60)	0.00	440.98	0.00	0.00	0.00	0.00	440.98	0.00	440.98	0.00
2011	697.49	(18.20)	0.00	679.29	0.00	0.00	0.00	0.00	679.29	0.00	679.29	0.00
2010	1,175.56	(321.36)	0.00	854.20	0.00	0.00	0.00	0.00	854.20	0.00	854.20	0.00
2009	1,405.53	(100.78)	0.00	1,304.75	29.33	29.33	59.83	17.83	1,275.42	29.33	1,275.42	29.33
2008	1,221.44	(28.50)	0.00	1,192.94	37.23	37.23	80.37	23.52	1,155.71	37.23	1,155.71	37.23
2007	1,042.32	(34.84)	0.00	1,007.48	3.74	3.74	8.49	2.45	1,003.74	3.74	1,003.74	3.74
2006	1,284.06	(7.81)	0.00	1,276.25	0.00	0.00	0.00	0.00	1,276.25	0.00	1,276.25	0.00
2005	660.75	(660.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	125.85	(125.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	87.54	(87.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	37.77	(37.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	36.15	(36.15)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000(PRIOR)	658.50	(658.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
=====												
	2,786,162.43	(37,529.10)	253.71	2,748,887.04	2,503,003.17	2,505,724.83	31,196.10	17,215.62	245,883.87	2,503,003.17	246,249.61	2,505,724.83
RATE SUMMARY INFORMATION												
M&O	2,134,061.61	(28,771.85)	193.04	2,105,482.83	1,905,361.47		24,101.62	13,401.23	200,121.35	1,905,361.48		
I&S	651,518.20	(8,174.63)	60.67	643,404.21	597,641.70		7,094.48	3,814.39	45,762.52	597,641.69		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	1,958,443.75	(19,447.12)	193.04	1,939,189.68	1,859,518.61		11,544.76	344.53	79,671.07	1,859,518.61		
I&S	615,474.58	(6,111.59)	60.67	609,423.65	584,385.65		3,628.14	108.28	25,038.00	584,385.65		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
=====												
	2,573,918.33	(25,558.71)	253.71	2,548,613.33	2,443,904.26		15,172.90	452.81	104,709.07	2,443,904.26		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	175,617.86	(9,324.73)	0.00	166,293.15	45,842.86		12,556.86	13,056.70	120,450.28	45,842.87		
I&S	36,043.62	(2,063.04)	0.00	33,980.56	13,256.05		3,466.34	3,706.11	20,724.52	13,256.04		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
=====												
	212,244.10	(11,970.39)	0.00	200,273.71	59,098.91		16,023.20	16,762.81	141,174.80	59,098.91		
PERCENT COLLECTED ORIGINAL ROLL = 94.949%												
ADJUSTED ROLL= 95.892%												

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	89,595.47	0.00	0.00	89,595.47	89,595.47	89,595.47	0.00	0.00	0.00	89,595.47	0.00	89,595.47
	89,595.47	0.00	0.00	89,595.47	89,595.47	89,595.47	0.00	0.00	0.00	89,595.47	0.00	89,595.47
RATE SUMMARY INFORMATION												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	89,595.47	0.00	0.00	89,595.47	89,595.47		0.00	0.00	0.00	89,595.47		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	89,595.47	0.00	0.00	89,595.47	89,595.47		0.00	0.00	0.00	89,595.47		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	89,595.47	0.00	0.00	89,595.47	89,595.47		0.00	0.00	0.00	89,595.47		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
PERCENT COLLECTED		ORIGINAL ROLL = 100.000% ADJUSTED ROLL= 100.000%										

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	55,732.25	0.00	0.00	55,732.25	55,732.25	55,732.25	0.00	0.00	0.00	55,732.25	0.00	55,732.25
	55,732.25	0.00	0.00	55,732.25	55,732.25	55,732.25	0.00	0.00	0.00	55,732.25	0.00	55,732.25
RATE SUMMARY INFORMATION												
M&O	55,732.25	0.00	0.00	55,732.25	55,732.25		0.00	0.00	0.00	55,732.25		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
RATE SUMMARY INFORMATION CURRENT YEAR												
M&O	55,732.25	0.00	0.00	55,732.25	55,732.25		0.00	0.00	0.00	55,732.25		
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		
	55,732.25	0.00	0.00	55,732.25	55,732.25		0.00	0.00	0.00	55,732.25		
RATE SUMMARY INFORMATION DELINQUENT YEARS												
M&O	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
I&S	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
SPC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
PERCENT COLLECTED		ORIGINAL ROLL = 100.000%										
		ADJUSTED ROLL= 100.000%										

2025 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

HUCKABAY INDEPENDENT SCHOOL DISTRICT

School District's Name

200 CR 421, STEPHENVILLE, TX 76401

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

(254) 968-5274

Phone (Area code and number)

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

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

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

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance in 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 I - No-New-Revenue Tax Rate

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 364,787,886
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	\$ 26,904,994
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 337,882,892
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.	
A.	Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement.	\$ 58,698,900
B.	Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement.	\$ 8,979,310
C.	Subtract B from A.	\$ 49,719,590
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
A.	Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement.	\$ 0
B.	Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement.	\$ 0
C.	Subtract B from A.	\$ 0

¹ Tax Code Sec. 25.25(d)
² Tax Code Sec. 25.25(f)
³ Tax Code Sec. 42.03

Line **No-New Revenue Tax Rate Worksheet** Amount/Rate

5. Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3 **\$ 288,163,302**
6. Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.
- A. Prior year M&O tax rate: **\$.6669 /\$100**
- B. Prior year I&S or debt rate: **\$.1945 /\$100**
7. Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.
- A. Original prior year ARB values: **\$ 0**
- B. Prior year values resulting from final court decisions: **-\$ 0**
- C. Prior year value loss. Subtract B from A: **\$ 0**
8. Prior year taxable value subject to an appeal under Chapter 42, as of July 25.
- A. Prior year ARB certified value: **\$ 0**
- B. Prior year disputed value: **-\$ 0**
- C. Prior year undisputed value. Subtract B from A: **\$ 0**
9. Prior year Chapter 42 related adjusted values. Add Line 7C and 8C. **\$ 0**
10. Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9. **\$ 288,163,302**
11. Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9. **\$ 337,882,892**
12. Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory: **\$ 0**
13. Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to fireproof or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.
- A. Absolute exemptions. Use the prior year market value: **\$ 2,030**
- B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value:
+ \$ 1,146,427
- C. Value loss. Add A and B: **\$ 1,148,457**
14. Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.
- A. Prior year market value: **\$ 1,280,690**
- B. Current year productivity or special appraised value: **-\$ 12,510**
- C. Value loss. Subtract B from A: **\$ 1,278,080**
15. Total adjustments for lost value. Add Lines 12, 13C and 14C. **\$ 2,426,537**

• See Tax Code §10.312(1) (a)
• See Tax Code §10.312(1) (b)
• See Tax Code §10.312(1) (c)
• See Tax Code §10.312(1) (d)

2025 Tax Rate Calculation Worksheet - School Districts

Form 50-884

Line **No. New Revenue Tax Rate Worksheet** Amount/Rate

16. Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10.

Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.

\$ 285,736,765

17. Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11.

Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.

\$ 335,456,355

18. Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.

\$ 1,905,578

19. Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.

\$ 652,462

20. Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment error. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.⁹

A. M&O taxes refunded for tax years preceding the prior tax year: \$ 6,257

B. I&S taxes refunded for tax years preceding the prior tax year: \$ 1,641

21. Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A.¹⁰

\$ 1,911,835

22. Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B.¹¹

\$ 654,103

23. Total current year I&S taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.¹²

A. Certified values: " \$374,907,451

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.

\$ 374,907,451

24. 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 " \$ 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. " + \$ 0

C. Total value under protest or not certified. Add A and B.

\$ 0

⁹ See Tax Code §26.0121(a).
¹⁰ See Tax Code §26.0121(b).
¹¹ See Tax Code §26.0121(c).
¹² See Tax Code §26.012 and 26.042-2.
¹³ See Tax Code §26.0121(a).
¹⁴ See Tax Code §26.0121 and 26.042-2.
¹⁵ See Tax Code §26.0121.
¹⁶ See Tax Code §26.0121.

Line **No-New Revenue Tax Rate Worksheet** Amount/Rate

25. Current year tax ceilings and new property value for Chapter 313 and JETI limitations.

- A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. " \$ 20,414,325
- B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. " \$ 0
- C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. " \$ 0
- D. Add A, B and C. \$ 20,414,325

26. Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.³² 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.³³ If completing this section, the taxing unit must include supporting documentation in Section 6.³⁴ Taxing units that are not affected, enter 0. \$ 0

27. Current year total I&S taxable value. Add Lines 21C and 24C. Subtract Lines 25D and 26. " \$ 354,493,126

28a. Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.

- A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ 374,907,451
- B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. \$ 337,847,991
- C. Subtract B from A. \$ 37,059,460

28b. Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.

- A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement. \$ 0
- B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement.³⁵ \$ 0
- C. Subtract B from A. \$ 0

29. Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27. \$ 319,625,926

30. Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district. \$ 0

31. Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement. \$ 7,929,336

32. Total adjustments to the current year taxable value. Add Line 30 and Line 31. \$ 7,929,336

33. Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. \$ 331,696,590

34. Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. \$ 348,756,050

35. Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b). \$.6134 \$100

36. Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100. \$.1876 \$100

37. Current year NNR total tax rate. Add Line 35 and Line 36. \$.8010 \$100

³² Tex. Tax Code §76.012(d)(1)-(4).
³³ Tex. Tax Code §76.012(d)(5)(A)-(C).
³⁴ Tex. Tax Code §2A.012(d)(1)(A)(i)-(iii).
³⁵ Tex. Tax Code §26.012(d)(1)(C) and 26.012(d)(2).
³⁶ Tex. Tax Code §26.012(d)(1)-(3).
³⁷ Tex. Tax Code §26.012(d)(4).
³⁸ Tex. Tax Code §26.012(d)(5).
³⁹ Tex. Tax Code §26.012(d)(6).

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.¹⁵

- 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.¹⁶
- Enrichment Tax Rate:** A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.¹⁷
- 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.¹⁸

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.¹⁹ 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.²⁰

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
38.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from TEA. ²¹	\$.5689 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ²²	
	A. 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	\$.05 /\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²³	\$.6189 /\$100
41.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes. (2) Are secured by property taxes. (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁴ Enter debt amount:	\$ 729,194
	B. Subtract unencumbered fund amount used to reduce total debt	\$ 0
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt	\$ 0
	D. Adjust debt: Subtract B and C from A.	\$ 729,194
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁵	\$ 0

¹⁵ Tax Code 26.042(a).
¹⁶ Tax Code 26.042(b).
¹⁷ Tax Code 26.042(c) and Tax Code 26.042(d).
¹⁸ Tax Code 26.042(e).
¹⁹ Tax Code 26.042(f).
²⁰ Tax Code 26.042(g).
²¹ Tax Code 26.042(h).
²² Tax Code 26.042(i).
²³ Tax Code 26.042(j).
²⁴ Tax Code 26.042(k).
²⁵ Tax Code 26.042(l).

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	Adjusted current year debt. Subtract Line 42 from line 41D.	\$ 729,194
44.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	
	A. Enter the current year anticipated collection rate certified by the collector "....."	100 %
	B. Enter the prior year actual collection rates "....."	99 %
	C. Enter the 2023 actual collection rate "....."	99 %
	D. Enter the 2022 actual collection rate "....."	100 %
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 729,194
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 374,907,451
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$.1945 /\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NHR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47.	\$.8134 /\$100

SECTION 2: Voter-Approval 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
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁶ The school district shall provide its tax assessor with a copy of the letter. ¹⁶	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 356,684,826
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$.6189 /\$100

SECTION 3: 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. ¹⁷ As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.8614 /\$100
54.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100

¹⁶ Tax Code Sections 26.012(16) and 26.013.
¹⁷ Tax Code Sections 26.042(e) and 26.043.
¹⁸ Tax Code Section 26.043.
¹⁹ Tax Code Section 26.043.
²⁰ Tax Code Section 26.043.

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

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	\$.8010 /\$100
Enter the current year NNR tax rate from Line 37	
Voter-Approval Tax Rate	\$.8134 /\$100
As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used	48

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

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. "

print
hereWes Gordin
Printed Name of School District Representativesign
here

School District Representative

Date

8/17/2025



Huckabay ISD

200 CR 421 · STEPHENVILLE, TX 76401 · MAIN 254-968-5274 · FAX 254-965-3740 · WWW.HISD.US

SUPERINTENDENT, WES CORZINE

PRINCIPAL, MOLLY PURL

August 19, 2026

To Whom it May Concern,

In tax year 2026-2027, Huckabay ISD will collect \$.1945 of I&S tax.

This rate has stayed the same for the previous 4 years. We collect this rate for our Debt Service.

In the 2026-2027 school year, our debt schedule amount is \$494,500. Our taxable I&S Value is \$399,211,930.

Keeping this \$.1945 rate and looking at our I&S taxable value, with a 100% collection rate, the district will collect \$704,501.

The excess revenue collected, \$210,001 will be used in July of 2027 for a defeasance of our 2019 Bond. The purpose of this is to pay down the Bond at an earlier time and continue to reduce our yearly debt schedule.

If you have questions, please contact me at wcorzine@hisd.us or 254-968-5274.

Sincerely,

Wes Corzine
Superintendent
Huckabay ISD