Land		Value			
Homesite:		20,268,640			
Non Homesite:		46,995,360			
Ag Market:		312,807,040			
Timber Market:		0	Total Land	(+)	380,071,040

Improvement		Value			
Homesite:		82,275,660			
Non Homesite:		72,572,840	Total Improvements	(+)	154,848,500

Non Real	Count	Value			
Personal Property:	63	25,293,800			
Mineral Property:	116	77,421			
Autos:	0	0	Total Non Real	(+)	25,371,221
			Market Value	=	560,290,761

Ag	Non Exempt	Exempt			
Total Productivity Market:	312,807,040	0			
Ag Use:	4,247,260	0	Productivity Loss	(-)	308,559,780
Timber Use:	0	0	Appraised Value	=	251,730,981
Productivity Loss:	308,559,780	0			
			Homestead Cap	(-)	1,704,588
			23.231 Cap	(-)	516,460
			Assessed Value	=	249,509,933
			Total Exemptions Amount (Breakdown on Next Page)	(-)	106,544,511
			Net Taxable	=	142,965,422

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,624,932	168,820	1,527.21	2,319.89	12			
OV65	40,016,129	9,758,867	53,479.22	54,171.99	239			
Total	41,641,061	9,927,687	55,006.43	56,491.88	251	Freeze Taxable	(-)	9,927,687
Tax Rate	1.1107000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	967,750	320,491	0	320,491	4			
Total	967,750	320,491	0	320,491	4	Transfer Adjustment	(-)	320,491

10,248,178

Freeze Adjusted Taxable = 132,717,244

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,529,096.86 = 132,717,244 * (1.1107000 / 100) + 55,006.43

Certified Estimate of Market Value:	560,290,761
Certified Estimate of Taxable Value:	142,965,422
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	41	0	2,240,190	2,240,190
145D	21	0	356,720	356,720
145D1	1	0	1,310	1,310
DP	12	0	283,432	283,432
DV1	3	0	15,000	15,000
DV2	3	0	22,500	22,500
DV3	6	0	30,000	30,000
DV3S	2	0	0	0
DV4	26	0	137,160	137,160
DV4S	2	0	12,000	12,000
DVHS	18	0	1,323,230	1,323,230
DVHSS	1	0	0	0
EX-XI	6	0	13,568,450	13,568,450
EX-XR	5	0	83,686	83,686
EX-XV	39	0	23,299,419	23,299,419
EX366	72	0	5,125	5,125
HS	557	0	59,367,066	59,367,066
OV65	242	0	5,555,843	5,555,843
OV65S	5	0	72,790	72,790
SO	6	170,590	0	170,590
	Totals	**170,590**	**106,373,921**	**106,544,511**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	277	340.6343	$1,200,200	$36,108,900	$15,809,622
C1	VACANT LOTS AND LAND TRACTS	152	110.5947	$0	$3,298,880	$3,108,617
D1	QUALIFIED OPEN-SPACE LAND	804	37,096.4939	$0	$312,807,040	$4,237,242
D2	IMPROVEMENTS ON QUALIFIED OP	218		$246,750	$7,450,920	$7,387,765
E	RURAL LAND, NON QUALIFIED OPE	704	2,890.2267	$4,257,630	$127,516,960	$80,385,817
F1	COMMERCIAL REAL PROPERTY	19	144.9030	$343,170	$4,423,300	$4,423,300
F2	INDUSTRIAL AND MANUFACTURIN	8	173.5358	$0	$2,246,860	$2,234,932
G1	OIL AND GAS	116		$0	$77,421	$72,296
J1	WATER SYSTEMS	2	1.7690	$0	$76,990	$76,990
J3	ELECTRIC COMPANY (INCLUDING C	4		$0	$4,499,070	$4,124,070
J4	TELEPHONE COMPANY (INCLUDI	3		$0	$346,720	$65,420
J6	PIPELAND COMPANY	3		$0	$4,585,350	$4,210,350
L1	COMMERCIAL PERSONAL PROPE	46		$47,780	$3,665,570	$2,707,619
L2	INDUSTRIAL AND MANUFACTURIN	8		$0	$12,197,090	$11,588,121
M1	TANGIBLE OTHER PERSONAL, MOB	60		$331,400	$2,842,040	$1,488,250
O	RESIDENTIAL INVENTORY	8	20.5533	$0	$1,045,010	$1,045,010
X	TOTALLY EXEMPT PROPERTY	50	2,320.8405	$4,986,440	$37,102,640	$0
		Totals	43,099.5512	$11,413,370	$560,290,761	$142,965,421

New Value

TOTAL NEW VALUE MARKET:	$11,413,370
TOTAL NEW VALUE TAXABLE:	$5,384,773

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	72	2025 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			$0

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	25	$766,760
145D	11.145 (d) Multiple Situs, Leases	21	$356,720
145D1	11.145 (d-1) Multiple Situs, Consignment	1	$1,310
DV2	Disabled Veterans 30% - 49%	1	$7,500
DV3	Disabled Veterans 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	1	$0
DVHS	Disabled Veteran Homestead	1	$0
HS	HOMESTEAD	21	$2,093,625
OV65	OVER 65	8	$337,915
	PARTIAL EXEMPTIONS VALUE LOSS	80	$3,573,830
		NEW EXEMPTIONS VALUE LOSS	$3,573,830

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $3,573,830

New Ag / Timber Exemptions

2025 Market Value	$2,256,722	Count: 6
2026 Ag/Timber Use	$20,580	
NEW AG / TIMBER VALUE LOSS	$2,236,142	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
536	$188,101	$111,414	$76,687

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
186	$145,448	$101,290	$44,158

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
536	$151,375	$140,000	$11,375

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
186	$121,035	$119,810	$1,225

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Chief Appraiser
Mike McKibben

Hill County Appraisal District

1407 Abbott Ave. · P.O. Box 416 · Hillsboro, Texas 76645
Phone: (254) 582-2508 · www.hillcad.org · *Email:* hcad@hillcad.org

CERTIFICATION OF 2026 APPRAISAL ROLL
FOR AQUILLA INDEPENDENT SCHOOL DISTRICT

I, Mike McKibben, Chief Appraiser for Hill County, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Hill County Appraisal District which lists property taxable by Aquilla Independent School District and constitutes the Appraisal Roll for Aquilla Independent School District.

Mike McKibben
CHIEF APPRAISER

July 21, 2026
DATE

Land		Value			
Homesite:		19,060,361			
Non Homesite:		47,885,771			
Ag Market:		290,037,990			
Timber Market:		0	Total Land	(+)	356,984,122
Improvement		**Value**			
Homesite:		85,151,861			
Non Homesite:		62,579,140	Total Improvements	(+)	147,731,001
Non Real	**Count**	**Value**			
Personal Property:	58	25,417,340			
Mineral Property:	110	60,000			
Autos:	0	0	Total Non Real	(+)	25,477,340
			Market Value	=	530,192,463
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	290,037,990	0			
Ag Use:	4,190,040	0	Productivity Loss	(-)	285,847,950
Timber Use:	0	0	Appraised Value	=	244,344,513
Productivity Loss:	285,847,950	0			
			Homestead Cap	(-)	3,386,955
			23.231 Cap	(-)	591,996
			Assessed Value	=	240,365,562
			Total Exemptions Amount (Breakdown on Next Page)	(-)	97,208,448
			Net Taxable	=	143,157,114

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,910,750	175,243	1,471.01	2,040.17	15			
OV65	36,923,927	8,141,948	41,530.31	41,628.72	228			
Total	38,834,677	8,317,191	43,001.32	43,668.89	243	Freeze Taxable	(-)	8,317,191
Tax Rate	1.1107000							

Freeze Adjusted Taxable = 134,839,923

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,540,668.34 = 134,839,923 * (1.1107000 / 100) + 43,001.32

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	17	0	313,922	313,922
DV1	3	0	15,000	15,000
DV2	2	0	15,000	15,000
DV3	5	0	20,000	20,000
DV3S	2	0	0	0
DV4	25	0	137,160	137,160
DV4S	2	0	12,000	12,000
DVHS	18	0	897,265	897,265
DVHSS	1	0	0	0
EX-XI	6	0	13,018,930	13,018,930
EX-XR	5	0	79,698	79,698
EX-XV	38	0	17,482,136	17,482,136
EX-XV (Prorated)	1	0	0	0
EX366	12	0	8,580	8,580
HS	564	0	59,393,270	59,393,270
MASSS	2	0	85,775	85,775
OV65	243	0	5,437,832	5,437,832
OV65S	5	0	81,640	81,640
SO	7	210,240	0	210,240
	Totals	**210,240**	**96,998,208**	**97,208,448**

New Value

TOTAL NEW VALUE MARKET:	**$7,524,280**
TOTAL NEW VALUE TAXABLE:	**$5,837,029**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	$26,610
EX366	HOUSE BILL 366	1	2024 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$26,610**

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	2	$25,322
DV3	Disabled Veterans 50% - 69%	2	$0
DV4	Disabled Veterans 70% - 100%	2	$12,000
DVHS	Disabled Veteran Homestead	2	$198,587
HS	HOMESTEAD	25	$2,826,240
OV65	OVER 65	19	$315,740
	PARTIAL EXEMPTIONS VALUE LOSS	**52**	**$3,377,889**
		NEW EXEMPTIONS VALUE LOSS	**$3,404,499**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	DISABILITY	5	$238,600
HS	HOMESTEAD	369	$12,180,040
OV65	OVER 65	92	$3,788,719
OV65S	OVER 65 Surviving Spouse	2	$52,790
	INCREASED EXEMPTIONS VALUE LOSS	**468**	**$16,260,149**

TOTAL EXEMPTIONS VALUE LOSS	**$19,664,648**

New Ag / Timber Exemptions

2024 Market Value	$491,070	Count: 7
2025 Ag/Timber Use	$3,390	
NEW AG / TIMBER VALUE LOSS	**$487,680**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
546	$188,301	$112,988	$75,313

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
194	$140,923	$102,094	$38,829

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
546	$151,555	$140,000	$11,555

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
194	$116,925	$113,510	$3,415

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Tax Collections Activity Report - Current/Delinquent

7/22/2026 10:24:45AM

Report Criteria

Entity:	SAQ (AQUILLA ISD)
Year:	ALL
Date Range:	07/01/2025 to 06/30/2026
Batch(es):	ALL

Entity AQUILLA ISD

Current Year	M&O	I&S
Taxes	994,075.77	468,034.65
Discounts	0.00	0.00
Penalty	7,706.05	3,627.59
Interest	2,950.28	1,388.82
Total Collected	1,004,732.10	473,051.06
Total Collected	1,477,783.16	
Refunds Paid		
Taxes	19,762.86	9,128.95
Penalty	136.90	64.44
Interest	46.80	22.03
Total Refunded:	19,946.56	9,215.42
Total Refunded:	29,161.98	
Taxes	974,312.91	458,905.70
Penalty	7,569.15	3,563.15
Interest	2,903.48	1,366.79
Total Disbursed:	984,785.54	463,835.64
Total Disbursed:	1,448,621.18	

Delinquent Years	M&O	I&S
Taxes	106,641.12	49,181.22
Discounts	0.00	0.00
Penalty	12,541.18	5,781.42
Interest	17,774.96	7,681.92
Total Collected	136,957.26	62,644.56
Total Collected	199,601.82	
Refunds Paid		
Taxes	10,907.55	5,133.07
Penalty	244.73	115.21
Interest	173.33	81.60
Total Refunded:	11,325.61	5,329.88
Total Refunded:	16,655.49	
Taxes	95,733.57	44,048.15
Penalty	12,296.45	5,666.21
Interest	17,601.63	7,600.32
Total Disbursed:	125,631.65	57,314.68
Total Disbursed:	182,946.33	

All Years	M&O	I&S
Taxes	1,100,716.89	517,215.87
Discounts	0.00	0.00
Penalty	20,247.23	9,409.01
Interest	20,725.24	9,070.74
Total Collected	1,141,689.36	535,695.62
Total Collected	1,677,384.98	
Refunds Paid		
Taxes	30,670.41	14,262.02
Penalty	381.63	179.65
Interest	220.13	103.63
Total Refunded:	31,272.17	14,545.30
Total Refunded:	45,817.47	
Taxes	1,070,046.48	502,953.85
Penalty	19,865.60	9,229.36
Interest	20,505.11	8,967.11
Total Disbursed:	1,110,417.19	521,150.32
Total Disbursed:	1,631,567.51	

C 1,631,569.63
SL 1,540,668.34

Current Year	
Total Collected	1,477,783.16
Attorney Fees	5,811.28
Other Fees	0.00
Overpayments	2.12
Total Paid	1,483,596.56
Underpayments	4.26
Total Paid	1,483,596.56
Attorney Fees	5,811.28
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	5,811.28

Total Collected	[illegible]
Attorney Fees	[illegible]
Other Fees	[illegible]
Overpayments	[illegible]
Total Paid	[illegible]
Underpayments	[illegible]
Total Paid	[illegible]
Attorney Fees	[illegible]
Refunds Paid - Attorney Fees	[illegible]
Attorney Fee Disburs	[illegible]

1,631,567.51 +
2.12 +
002
1,631,569.63◇
1,631,569.63 ÷
1,540,668.34 %
105.90 %
000
0.00◇
521,150.32 +
493,940.00 −
002
27,210.32◇

All Years	
Total Collected	1,677,384.98
Attorney Fees	42,427.55
Other Fees	0.00
Overpayments	2.12
Total Paid	1,719,814.65
Underpayments	5.09
Total Paid	1,719,814.65
Attorney Fees	42,427.55
Refunds Paid - Attorney Fees	606.37
Attorney Fee Disbursement Amount	41,821.18

Collection Rate
105.90%

2025 Debt
493,940.

Excess Debt
27,210.32

2025 CERTIFIED TOTALS

SAQ - AQUILLA ISD

Grand Totals

Land		Value			
Homesite:		19,060,361			
Non Homesite:		47,885,771			
Ag Market:		290,037,990			
Timber Market:		0	**Total Land**	(+)	356,984,122

Improvement		Value			
Homesite:		85,151,861			
Non Homesite:		62,579,140	**Total Improvements**	(+)	147,731,001

Non Real	Count	Value			
Personal Property:	58	25,417,340			
Mineral Property:	110	60,000			
Autos:	0	0	**Total Non Real**	(+)	25,477,340
			Market Value	=	530,192,463

Ag	Non Exempt	Exempt			
Total Productivity Market:	290,037,990	0			
Ag Use:	4,190,040	0	**Productivity Loss**	(-)	285,847,950
Timber Use:	0	0	**Appraised Value**	=	244,344,513
Productivity Loss:	285,847,950	0			
			Homestead Cap	(-)	3,386,955
			23.231 Cap	(-)	591,996
			Assessed Value	=	240,365,562
			Total Exemptions Amount (Breakdown on Next Page)	(-)	97,208,448
			Net Taxable	=	143,157,114

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,910,750	175,243	1,471.01	2,040.17	15			
OV65	36,923,927	8,141,948	41,530.31	41,628.72	228			
Total	38,834,677	8,317,191	43,001.32	43,668.89	243	**Freeze Taxable**	(-)	8,317,191
Tax Rate	1.1107000							

Freeze Adjusted Taxable = 134,839,923

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,540,668.34 = 134,839,923 * (1.1107000 / 100) + 43,001.32

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	17	0	313,922	313,922
DV1	3	0	15,000	15,000
DV2	2	0	15,000	15,000
DV3	5	0	20,000	20,000
DV3S	2	0	0	0
DV4	25	0	137,160	137,160
DV4S	2	0	12,000	12,000
DVHS	18	0	897,265	897,265
DVHSS	1	0	0	0
EX-XI	6	0	13,018,930	13,018,930
EX-XR	5	0	79,698	79,698
EX-XV	38	0	17,482,136	17,482,136
EX-XV (Prorated)	1	0	0	0
EX366	12	0	8,580	8,580
HS	564	0	59,393,270	59,393,270
MASSS	2	0	85,775	85,775
OV65	243	0	5,437,832	5,437,832
OV65S	5	0	81,640	81,640
SO	7	210,240	0	210,240
	Totals	**210,240**	**96,998,208**	**97,208,448**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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]	$ 0.75520 /$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: .... $ 659,593 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 77,090 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. .... – $ 88,563 D. **Adjust debt:** Subtract B and C from A.	$ 493,940
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.	$ 493,940
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 96.10 % C. Enter the 2023 actual collection rate 100.79 % D. Enter the 2022 actual collection rate 101.74 %	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.	$ 493,940
34.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 138,939,683
35.	**Current year debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.35550 /$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]	$ 1.11070 /$100

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.

[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §§26.012(10) and 26.04(b)
[30] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[31] Tex. Tax Code §26.04(b)
[32] Tex. Tax Code §26.08(g)
[33] Tex. Tax Code §26.045(d)
[34] Tex. Tax Code §26.045(i)

Chief Appraiser
Mike McKibben

Hill County Appraisal District

1407 Abbott Ave. · P.O. Box 416 · Hillsboro, Texas 76645
Phone: (254) 582-2508 · www.hillcad.org · *Email:* hcad@hillcad.org

CERTIFICATION OF THE 2026 ANTICIPATED COLLECTION RATE AND EXCESS DEBT COLLECTIONS FOR AQUILLA ISD

Section 26.04(b) requires a taxing unit's collector to certify the anticipated collection rate as calculated under Subsections (h), (h-1), and (h-2) for the current year to the governing body. It goes on to say that if the collector certified an anticipated rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated rate amount in the preceding year.

Please find this information below.

I, Mike McKibben, Tax Assessor/Collector for AQUILLA ISD, hereby certify the following:

2026 Anticipated Collection Rate: 100%

2026 Excess Debt Collections: $27,210.32

Mike McKibben
CHIEF APPRAISER

July 22, 2026
DATE

Refunds Paid Report

Aquilla ISD

HILL CAD TAX COLLECTIONS

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2332004	BALL LINDSAY & JOSHUA	2024 #8	352989	1667	SAQ	9/29/2025	755.20 | 355.50	22427	1,110.70	0.00	0.00	0.00	0.00	1,110.70
2329986	MINIX JO ANN (L/E)	2023 #6	115945	20672	SAQ	9/29/2025	833.25 | 391.05	22421	1,224.30	0.00	0.00	0.00	0.00	1,224.30
2329986	MINIX JO ANN (L/E)	2024	115945	20774	SAQ	9/29/2025	901.83 | 424.52	22421	1,326.35	0.00	0.00	0.00	0.00	1,326.35
				Totals For Batch: 25361 09282025KFrefunds; Batch Date: 09/28/2025					3,661.35	0.00	0.00	0.00	0.00	3,661.35
2380177	BRYANT BETTY L (L/E)	2023 #5	155143	3779	SAQ	10/31/2025	113.62 | 53.33	Applied to 2025 taxes	166.95	0.00	0.00	0.00	0.00	166.95
2380177	BRYANT BETTY L (L/E)	2024	155143	3805	SAQ	10/31/2025	118.94 | 55.99	Applied to 2025 taxes	174.93	0.00	0.00	0.00	0.00	174.93
2388460	FISCHER TROY A & TARA F	2024 #5	354522	10012	SAQ	10/31/2025	755.20 | 355.50	Applied to 2025 taxes	1,110.70	0.00	0.00	0.00	0.00	1,110.70
				Totals For Batch: 25381 10262025KFrefunds; Batch Date: 10/26/2025					1,452.58	0.00	0.00	0.00	0.00	1,452.58
2396042	DUDIK TAYLOR	2025	454835	8501	SAQ	12/3/2025		22589	748.63	0.00	0.00	0.00	0.00	748.63
				Totals For Batch: 25539 11302025KF refund; Batch Date: 11/30/2025					748.63	0.00	0.00	0.00	0.00	748.63
2397481	LANE RACHEL	2025	376715	17438	SAQ	1/5/2026		22657	570.87	0.00	0.00	0.00	0.00	570.87
2339706	LENART DEBORAH K OSBORNE ET AL	2025	115257	17831	SAQ	12/31/2025		22627	426.18	0.00	0.00	0.00	0.00	426.18
2336055	MCDUNN DUSTIN & JESSICA	2025	354604	20019	SAQ	1/5/2026		22654	462.57	0.00	0.00	0.00	0.00	462.57
2383981	NICHOLAS MARC C & TAYLA L	2025	209208	22306	SAQ	1/5/2026		22653	1,554.98	0.00	0.00	0.00	0.00	1,554.98
				Totals For Batch: 25636 12272025KFrefund; Batch Date: 12/27/2025					3,014.60	0.00	0.00	0.00	0.00	3,014.60
2379001	SIMPSON KENNETH R & STACEY M	2025	115345	28096	SAQ	2/6/2026		22759	3,676.50	0.00	0.00	0.00	0.00	3,676.50
2391921	X7 FARMS LLC	2025	160014	34676	SAQ	2/9/2026			-45.00	0.00	0.00	0.00	0.00	-45.00
2391921	X7 FARMS LLC	2025	160014	34676	SAQ	2/5/2026		22744	45.00	0.00	0.00	0.00	0.00	45.00
				Totals For Batch: 25664 01312026KF Refunds; Batch Date: 01/31/2026					3,676.50	0.00	0.00	0.00	0.00	3,676.50

Refunds Paid Report

HILL CAD TAX COLLECTIONS

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2387979	CALVILLO FRANCISCO & ESPERANZA T	2024 LHS	115510	4441	SAQ	2/18/2026	755.19 | 355.50	APPLY TO 2025 TAXES	1,110.69	266.58	275.46	0.00	0.00	1,652.73
2393958	GREENHAW DAYMON & DEANN	2024 KD	453906	11924	SAQ	2/18/2026	485.97 | 228.76	22804	714.73	0.00	0.00	0.00	0.00	714.73
1810233	HAMMONDS MARK L & COURTNEY T	2025	300496	12640	SAQ	2/19/2026		22757	614.20	0.00	0.00	0.00	0.00	614.20
2380898	OWEN ROSE PROPERTIES LLC	2025	450667	23082	SAQ	2/19/2026		22850	148.71	0.00	0.00	0.00	0.00	148.71
2380898	OWEN ROSE PROPERTIES LLC	2025	450668	23083	SAQ	2/19/2026		22850	153.41	0.00	0.00	0.00	0.00	153.41
2380898	OWEN ROSE PROPERTIES LLC	2025	450671	23086	SAQ	2/19/2026		22850	64.49	0.00	0.00	0.00	0.00	64.49
2380898	OWEN ROSE PROPERTIES LLC	2025	145421	23080	SAQ	2/19/2026		22850	126.00	0.00	0.00	0.00	0.00	126.00
2380898	OWEN ROSE PROPERTIES LLC	2025	450670	23085	SAQ	2/19/2026		22850	159.84	0.00	0.00	0.00	0.00	159.84
2380898	OWEN ROSE PROPERTIES LLC	2025	450673	23087	SAQ	2/19/2026		22850	102.40	0.00	0.00	0.00	0.00	102.40
2380898	OWEN ROSE PROPERTIES LLC	2025	450674	23088	SAQ	2/19/2026		22850	62.62	0.00	0.00	0.00	0.00	62.62
2380898	OWEN ROSE PROPERTIES LLC	2025	450675	23089	SAQ	2/19/2026		22850	69.80	0.00	0.00	0.00	0.00	69.80
2380898	OWEN ROSE PROPERTIES LLC	2025	450661	23081	SAQ	2/19/2026		22850	133.38	0.00	0.00	0.00	0.00	133.38
2380898	OWEN ROSE PROPERTIES LLC	2025	115215	23079	SAQ	2/19/2026		22850	7.29	0.00	0.00	0.00	0.00	7.29
1068107	RAYFORD MARTHA B	~~2025~~	115690	25160	SAQ	2/19/2026		22853	19.60	0.00	0.00	0.00	0.00	19.60
2393919	SMITH ROBERT C	2024 LHS	104667	28128	SAQ	2/18/2026	269.23 | 126.73	22804	395.96	0.00	0.00	0.00	0.00	395.96
2393919	SMITH ROBERT C	2025	104667	28464	SAQ	2/18/2026		22804	1,335.72	0.00	0.00	0.00	0.00	1,335.72
2391921	X7 FARMS LLC	2025	160014	34676	SAQ	2/19/2026		22744	45.00	0.00	0.00	0.00	0.00	45.00
								Totals For Batch: 25812 02212025KF refunds; Batch Date: 02/21/2026	5,263.84	266.58	275.46	0.00	0.00	5,805.88

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2397481	LANE RACHEL	2025	376715	17438	SAQ	3/2/2026		22866	4,373.38	0.00	0.00	0.00	0.00	4,373.38
1074112	WILSON MARK R	2025	155158	34188	SAQ	3/2/2026		22865	63.22	0.00	0.00	0.00	0.00	63.22
								Totals For Batch: 25828 02282026KF refund; Batch Date: 02/28/2026	4,436.60	0.00	0.00	0.00	0.00	4,436.60

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2338141	ALDRIDGE ELAINE L/E	2025	116140	523	SAQ	3/30/2026		APPLIED TO 116112; 116133; 391986	369.76	0.00	0.00	0.00	0.00	369.76
2302460	ASSOCIATED BEEF CITY INC	2025	115674	1240	SAQ	3/30/2026		APPLIED TO 104031; 115672; 115673	1,215.44	0.00	0.00	0.00	0.00	1,215.44
1806912	BUTLER BOBBY V	2025	449023	4251	SAQ	3/9/2026		applied to 115306	682.64	0.00	0.00	0.00	0.00	682.64
2329728	HEWITT JUSTIN	2025	155151	13734	SAQ	3/30/2026		22913	5.98	0.00	0.00	0.00	0.00	5.98
2389245	MONTES HECTOR &	2025	376469	21173	SAQ	3/30/2026		APPLIED TO 376466	163.69	0.00	0.00	0.00	0.00	163.69
								Totals For Batch: 25874 03282026KF refunds; Batch Date: 03/28/2026	2,437.51	0.00	0.00	0.00	0.00	2,437.51

Refunds Paid Report

HILL CAD TAX COLLECTIONS

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2389177	FLOREZ GLORIA &	2023 LDV	116190	10099	SAQ	5/1/2026	56.81|26.66	23000	83.47	0.00	0.00	0.00	0.00	83.47
2389177	FLOREZ GLORIA &	2024	116190	10157	SAQ	5/1/2026		23000	133.28	0.00	0.00	0.00	0.00	133.28
2389177	FLOREZ GLORIA &	~~2025~~	116190	10236	SAQ	5/1/2026	90.62|42.66	23000	133.28	0.00	0.00	0.00	0.00	133.28
1802544	NORTHRUP HELEN M	2024 KS	134381	22335	SAQ	5/1/2026		23001	865.12	77.87	0.00	0.00	0.00	942.99
1802544	NORTHRUP HELEN M	~~2025~~	134381	22503	SAQ	5/1/2026	588.23|276.89	23001	865.12	77.87	0.00	0.00	0.00	942.99
							Totals For Batch: 26023 04252026KF Refund; Batch Date: 04/25/2026		2,080.27	155.74	0.00	0.00	0.00	2,236.01

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2387256	CHAPMAN JAMES A & KELLY A	2024 KS	451393	5165	SAQ	5/12/2026	9.21|4.34	23046	13.55	0.00	0.00	0.00	0.00	13.55
2387256	CHAPMAN JAMES A & KELLY A	2025	451393	5223	SAQ	5/12/2026		23046	55.53	0.00	0.00	0.00	0.00	55.53
2324383	DIETERICH LINDSAY & MEREDITH	2025	141392	7886	SAQ	5/12/2026		23050	1,554.98	171.05	0.00	0.00	0.00	1,726.03
2336433	EMLET JERALD A & LEIGH A	2024 KS	395705	9034	SAQ	5/12/2026	755.20|355.50	23047	1,110.70	0.00	0.00	0.00	0.00	1,110.70
2336433	EMLET JERALD A & LEIGH A	2025	395705	9084	SAQ	5/12/2026		23047	1,554.98	0.00	0.00	0.00	0.00	1,554.98
1809114	LEWIS LANNY & RONDA	2025	115822	17948	SAQ	5/12/2026		23051	392.80	7.19	0.00	0.00	0.00	399.99
2328267	RENEAU JUSTIN & LINDSEY	2024 KS	115808	25275	SAQ	5/12/2026	755.20|355.50	23048	1,110.70	0.00	0.00	0.00	0.00	1,110.70
2328267	RENEAU JUSTIN & LINDSEY	2025	115808	25441	SAQ	5/12/2026		23048	1,554.98	0.00	0.00	0.00	0.00	1,554.98
2389266	TOKAR KEVIN L & ALIJANDRA C	2025	450663	31099	SAQ	5/12/2026		23052	1,191.64	0.00	0.00	0.00	0.00	1,191.64
2333822	VALERO VALERIE M	2024 KS	450917	31880	SAQ	5/12/2026	653.98|307.86	23049	961.84	0.00	0.00	0.00	0.00	961.84
2333822	VALERO VALERIE M	2024	116401	31879	SAQ	5/12/2026	101.21|47.65	23049	148.86	35.72	36.92	0.00	0.00	221.50
2333822	VALERO VALERIE M	2025	116401	32201	SAQ	5/12/2026		23049	127.73	14.06	0.00	0.00	0.00	141.79
2333822	VALERO VALERIE M	2025	450917	32202	SAQ	5/12/2026		23049	1,345.28	0.00	0.00	0.00	0.00	1,345.28
							Totals For Batch: 26060 05302026KF Refunds; Batch Date: 05/30/2026		11,123.57	228.02	36.92	0.00	0.00	11,388.51

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2305581	LAMBERT ALLEN D	2024	115527	17220	SAQ	6/25/2026	545.33|256.71	23143 & APPLY TO PID 134376	802.04	152.39	190.89	0.00	0.00	1,145.32
2305581	LAMBERT ALLEN D	2024 KS	115528	17221	SAQ	6/25/2026	294.53|138.65	23143 & APPLY TO PID 134376	433.18	82.31	103.10	0.00	0.00	618.59
2393346	LANG MELIA L	2024 KS	453664	17331	SAQ	6/25/2026	357.36|168.22	23144	525.58	0.00	0.00	0.00	0.00	525.58
2393346	LANG MELIA L	~~2025~~	453664	17452	SAQ	6/25/2026		23144	520.36	0.00	0.00	0.00	0.00	520.36
2393284	MITCHELL CASEY M & BRYTTANI N	2024 KS	453647	20834	SAQ	6/25/2026	707.92|333.25	23145 & APPLY TO 115279	1,041.17	0.00	0.00	0.00	0.00	1,041.17
2393284	MITCHELL CASEY M & BRYTTANI N	2025	453647	20997	SAQ	6/25/2026		23145 & APPLY TO 115279	1,067.27	0.00	0.00	0.00	0.00	1,067.27
2396455	TORRES RICARDO & NIKKITA VILLAFANA	2025	451520	31162	SAQ	6/25/2026		23146	1,171.56	0.00	0.00	0.00	0.00	1,171.56
							Totals For Batch: 26186 06272026KF Refunds; Batch Date: 06/27/2026		5,561.16	234.70	293.99	0.00	0.00	6,089.85

Refunds Paid Report

HILL CAD TAX COLLECTIONS

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2305581	LAMBERT ALLEN D	2024	115528	17221	SAQ	6/25/2026		23143 & APPLY TO PID 134376	433.18	82.31	103.10	0.00	0.00	618.59
2305581	LAMBERT ALLEN D	2024	115527	17220	SAQ	6/25/2026			-802.04	-152.39	-190.89	0.00	0.00	-1,145.32
2305581	LAMBERT ALLEN D	2024	115527	17220	SAQ	6/25/2026		23143 & APPLY TO PID 134376	802.04	152.39	190.89	0.00	0.00	1,145.32
2305581	LAMBERT ALLEN D	2024	115528	17221	SAQ	6/25/2026			-433.18	-82.31	-103.10	0.00	0.00	-618.59
						Totals For Batch: 26187 06252026KF; Batch Date: 06/25/2026			0.00	0.00	0.00	0.00	0.00	0.00
								Grand Totals:	43,456.61	885.04	606.37	0.00	0.00	44,948.02

Hill County Appraisal District

1407 Abbott Ave. · P.O. Box 416 · Hillsboro, Texas 76645
Phone: (254) 582-2508 · www.hillcad.org · *Email:* hcad@hillcad.org

Chief Appraiser
Mike McKibben

July 22, 2026

Please fax or e-mail (kfort@hillcad.org) back the following information needed to calculate the *Rollback Rate* and complete *the Notice of Public Meeting* form for your entity. Please do not leave any blanks.

If you would like for me to publish the required notice, please also indicate the newspaper and edition.

Feel free to call if you have any questions.

Kerri Fort

Entity Name Aquilla Independent School District

Entity Address 401 N. Richards Aquilla, TX 76622

Entity Phone Number 254-694-3770

Entity website www.aquillaisd.net

Will budget and rate be adopted at the same meeting?

Yes

(Please list the meeting dates if you plan separate meetings)

Place of meeting: Aquilla ISD Alumni Center (200 N. Richards Aquila, TX 76622)
(include physical address)

Time of meeting: 6pm

Date of meeting: August 24, 2026

Proposed tax rate: M&O .7552

Debt Service .3555

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations ___0___ % (increase) or ___0___ % (decrease)

Debt service ___0___ % (increase) or ___0___ % (decrease

Total expenditure ___0___ % (increase) or ___0___ % (decrease)

*There must be a % in each blank. The form does not calculate it for you.

Do you have an applicable Chapter 313 Limitation Agreement for 2025 or 2026?
No

Total amount of outstanding and unpaid bonded indebtedness (principal only)
$ 8,741,000

Amount of unencumbered M&O fund balance $ 1,239,568

Amount of unencumbered Debt fund balance $ 916,955

Debt amount that will need to be collected from property taxes for 2025/2026 school year:

Debt Principal and Interest: $ 542,300

- Amount to be paid from unencumbered funds (if any): $ 12,702.20

- Amount [illegible] instructional [illegible] $ 30,578

= Total Tax Collections needed: $ $499,019.80
(amount you expect HCAD to collect)

Did you have any pollution control expenses that were certified through TCEQ, disaster funds, annexation or deannexation? ___

Newspaper: ___

Edition Date: ___

PLEASE E-MAIL ME A COPY OF YOUR TEA WORKSHEET INFORMATION WITH THE MCR AND THE NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Name of person submitting information: Andrea Christian

20.54

Phone number(s) where this person can be reached for questions 254-694-3770

Release 2 - HB2
07/13/26

Notice of Public Meeting to Discuss
Budget and Proposed Tax Rate

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	0.75520	0.35550	1.11070	5,017	14,671
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.89258	0.36918	1.26176	5,442	14,558
Proposed Rate	0.75520	0.35550	1.11070	4,868	14,673

* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

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		Continuation of 25-26		Continuation of 25-26		Continuation of 25-26		Continuation of 25-26	
		2025-26		2026-27		2027-28		2028-29		2029-30		2030-31
1) Greater of MCR or Tier I M&O Rate		0.6169		0.6169		0.6070		#DIV/0!		#DIV/0!		#DIV/0!
2) Plus: Greater of (A) or (B):												
(A) Enrichment Tax Rate for Preceding Year	0.1383		0.1383		0.1383		0.1383		0.1383		0.1383	
Less: Compression of Copper Pennies	0.0000		0.0000		0.0000		0.0000		0.0000		0.0000	
	0.1383		0.1383		0.1383		0.1383		0.1383		0.1383	
(B) $0.05	0.0500	0.1383	0.0500	0.1383	0.0500	0.1383	0.0500	0.1383	0.0500	0.1383	0.0500	0.1383
3) M&O "Voter-Approval" (Rollback) Rate		0.7552		0.7552		0.7453		#DIV/0!		#DIV/0!		#DIV/0!
(4) Plus Debt Rate		0.3555		0.3555		0.0000		0.0000		0.0000		0.0000
(5) Total Maximum Rate Without TRE (#3 + #4)		1.1107		1.1107		0.7453		#DIV/0!		#DIV/0!		#DIV/0!

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	2023-24 Law Continued	2023-24 Law Continued	2023-24 Law Continued	2023-24 Law Continued
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
FYI: Total Max Rate With TRE Approval:						
(6) Maximum M&O rate would be: (#1 + $.17)	$0.7869	$0.7869	$0.7770	#DIV/0!	#DIV/0!	#DIV/0!
(7) Total Max M&O Rate With TRE approval would be: (#6 + #4)	$1.1424	$1.1424	$0.7770	#DIV/0!	#DIV/0!	#DIV/0!

SEE NOTE ABOVE: Because HB 3 mandates that all Tier I compressed tax rates be within 90% 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.

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

AQUILLA ISD
School District's Name

(254) 694-3770
Phone *(area code and number)*

404 N RICHARDS, AQUILLA, 76622
School District's Address, City, State, ZIP Code

www.aquilllaisd.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.

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]	$ 153,073,459
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]	$ 15,431,317
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 137,642,142
4.	**Prior year total adopted tax rate.**	$ 1.11070 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 569,707 **B. Prior year values resulting from final court decisions:** .... − $ 569,707 **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.	$ 137,642,142
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

[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)
[5] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:. . + $ 19,345,069 **C. Value loss.** Add A and B. [6]	$ 19,345,069
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.** .... $ 491,070 **B. Current year productivity or special appraised value:** .... - $ 3,390 **C. Value loss.** Subtract B from A.	$ 487,680
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 19,832,749
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 117,809,393
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,308,508
15.	**Taxes refunded for years preceding the 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]	$ 4,504
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.	$ 1,313,012
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] .... $ 147,233,704 **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.	$ 147,233,704
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [13] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [14] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [15]	$ 8,294,021
20.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Line 19.	$ 138,939,683
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.	$ 6,121,630
23.	**Total adjustments to the current year taxable value.** Add lines 21 and 22.	$ 6,121,630
24.	**Adjusted current year taxable value.** Subtract line 23 from line 20.	$ 132,818,053
25.	**Current year NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$ 0.98857 /$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. [18]

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [19]
2. **Enrichment Tax Rate:** [20] 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]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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]	$ 0.61690 /$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) .... $ 0.13830 /$100 B. $0.05 per $100 of taxable value .... $ 0.05000 /$100	$ 0.13830 /$100

[16] [Reserved for expansion]
[17] [Reserved for expansion]
[18] Tex. Tax Code §26.08(n)
[19] Tex. Edu. Code §48.2551(a)(3)
[20] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[21] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[22] Tex. Edu. Code §45.0021(a)
[23] Tex. Edu. Code §11.184(b)
[24] Tex. Edu. Code §11.184(b-1)
[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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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]	$ 0.75520 /$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: .... $ 659,593 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 77,090 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. .... – $ 88,563 D. **Adjust debt:** Subtract B and C from A.	$ 493,940
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.	$ 493,940
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 96.10 % C. Enter the 2023 actual collection rate 100.79 % D. Enter the 2022 actual collection rate 101.74 %	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.	$ 493,940
34.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 138,939,683
35.	**Current year debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.35550 /$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]	$ 1.11070 /$100

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.

[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §§26.012(10) and 26.04(b)
[30] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[31] Tex. Tax Code §26.04(b)
[32] Tex. Tax Code §26.08(g)
[33] Tex. Tax Code §26.045(d)
[34] Tex. Tax Code §26.045(i)

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]	$ ______
38.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
39.	**Additional rate for pollution control.** Divide line 37 by line 38 and multiply by $100.	$ ______ /$100
40.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.	$ ______ /$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 *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$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.	$ ______ /$100
43.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 42 from Line 41.	$ ______ /$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).	$ ______ /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ 0.98857 /$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate.......... $ 1.11070 /$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 Kristi Hill

Printed Name of School District Representative

sign here Kristi Hill

School District Representative

08/05/2025

Date

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

[36] Tex. Tax Code §26.04(c)