Land		Value			
Homesite:		6,818,270			
Non Homesite:		15,674,110			
Ag Market:		293,341,490			
Timber Market:		235,040	**Total Land**	(+)	316,068,910
Improvement		**Value**			
Homesite:		67,765,260			
Non Homesite:		49,835,040	**Total Improvements**	(+)	117,600,300
Non Real	**Count**	**Value**			
Personal Property:	83	80,882,210			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	80,882,210
			Market Value	=	514,551,420
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	293,576,530	0			
Ag Use:	10,107,910	0	**Productivity Loss**	(-)	283,467,420
Timber Use:	1,200	0	**Appraised Value**	=	231,084,000
Productivity Loss:	283,467,420	0		232,386,824	+ 1,302,824
			Homestead Cap	(-)	3,203,133
			23.231 Cap	(-)	297,376
			Assessed Value	=	227,583,491
			Total Exemptions Amount (Breakdown on Next Page)	(-)	64,649,696
			Net Taxable	=	162,933,795

N + 1,302,824

164,236,619

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	1,287,084	135,698	0.00	0.00	11
OV65	26,017,777	8,024,951	21,367.47	21,367.47	130
Total	27,304,861	8,160,649	21,367.47	21,367.47	141

Freeze Taxable (-) 8,160,649

Tax Rate 0.9952000

8,398,476

None for LS

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
DP	406,320	206,320	0	206,320	1
OV65	160,000	31,507	0	31,507	2
Total	566,320	237,827	0	237,827	3

Transfer Adjustment (-) 237,827

Freeze Adjusted Taxable = 154,535,319

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,559,302.96 = 154,535,319 * (0.9952000 / 100) + 21,367.47

Certified Estimate of Market Value:	514,551,420
Certified Estimate of Taxable Value:	162,933,795

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	60	0	3,416,750	3,416,750
145D	18	0	169,060	169,060
145F	3	0	125,000	125,000
DP	12	0	262,073	262,073
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	13	0	76,610	76,610
DV4S	2	0	0	0
DVHS	9	0	1,587,892	1,587,892
EX-XR	3	0	401,400	401,400
EX-XV	20	0	15,586,174	15,586,174
HS	328	0	36,845,912	36,845,912
OV65	131	0	3,804,908	3,804,908
OV65S	5	0	120,000	120,000
PC	5	1,972,447	0	1,972,447
SO	9	258,970	0	258,970
	Totals	**2,231,417**	**62,418,279**	**64,649,696**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	225	207.2025	$493,010	$29,408,320	$12,217,360
C1	VACANT LOTS AND LAND TRACTS	136	54.6902	$0	$1,251,240	$1,171,872
D1	QUALIFIED OPEN-SPACE LAND	879	48,062.2183	$0	$293,576,530	$10,077,686
D2	IMPROVEMENTS ON QUALIFIED OP	177		$243,380	$7,863,670	$7,812,419
E	RURAL LAND, NON QUALIFIED OPE	358	1,461.4885	$4,888,010	$80,350,310	$52,106,327
F1	COMMERCIAL REAL PROPERTY	19	42.9659	$0	$2,464,480	$2,464,480
F2	INDUSTRIAL AND MANUFACTURIN	6	8.6907	$0	$553,360	$553,360
J3	ELECTRIC COMPANY (INCLUDING C	7	3.0970	$0	$8,896,600	$8,504,380
J4	TELEPHONE COMPANY (INCLUDI	15	0.4166	$0	$928,900	$395,990
J6	PIPELAND COMPANY	16		$0	$25,037,330	$22,560,703
L1	COMMERCIAL PERSONAL PROPE	40		$0	$43,864,310	$42,727,410
L2	INDUSTRIAL AND MANUFACTURIN	10		$0	$2,312,480	$1,167,880
M1	TANGIBLE OTHER PERSONAL, MOB	26		$145,380	$2,043,630	$1,173,928
X	TOTALLY EXEMPT PROPERTY	23	43.6077	$0	$16,000,260	$0
		Totals	49,884.3774	$5,769,780	$514,551,420	$162,933,795

New Value

TOTAL NEW VALUE MARKET:	$5,769,780
TOTAL NEW VALUE TAXABLE:	$5,119,751

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$0
	ABSOLUTE EXEMPTIONS VALUE LOSS			$0

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	20	$852,190
145D	11.145 (d) Multiple Situs, Leases	18	$169,060
145F	11.145 (f) Single Situs, Related Business Entity	3	$125,000
DP	DISABILITY	2	$60,000
DV4	Disabled Veterans 70% - 100%	1	$0
HS	HOMESTEAD	17	$1,700,063
OV65	OVER 65	6	$180,000
	PARTIAL EXEMPTIONS VALUE LOSS	67	$3,086,313
		NEW EXEMPTIONS VALUE LOSS	$3,086,313

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $3,086,313

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
318	$231,586	$123,230	$108,356

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
139	$152,366	$112,875	$39,491

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
318	$184,720	$140,000	$44,720

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
139	$134,160	$133,900	$260

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

HILL COUNTY TEXAS APPRAISAL DISTRICT

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 BYNUM 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 Bynum Independent School District and constitutes the Appraisal Roll for Bynum Independent School District.

Mike McKibben
CHIEF APPRAISER

July 21, 2026
DATE

Navarro Central
Appraisal District
1250 N 45th St
Corsicana TX 75110

Bud Black, RPA/RTA/CTA Chief Appraiser
Phone: 903-872-6161
Fax: 903-872-3157
www.navarrocad.com

July 24, 2026

Mr. Larry Mynarcik, Superintendent
Bynum ISD
PO Box 68 Hwy 171
Bynum, TX 76632

Dear Mr. Mynarcik

The attached documents are the Chief Appraiser's 2026 Certified Values for Bynum ISD.

Please take note of the additional value loss this year due to the HB9 Exemption of $125,000 for business personal property.

This year, your value loss for absolute exemptions was reduced by an additional $ due to this new state mandated exemption.

These certifications were sent to your tax assessor/collector as well.

We will prepare your appraisal roll and send it to you on a "flash drive" within the next two weeks.

We will also have the Truth In Taxation portal ready for you to post your tax rate calculation and hearing information ready by August 7.

If you have any questions, please contact me.

Sincerely,

Bud Black, RPA/CCA
Chief Appraiser

Navarro Central
Appraisal District
1250 N 45th St
Corsicana TX 75110

Bud Black, RPA/RTA/CTA Chief Appraiser
Phone: 903-872-6161
Fax: 903-872-3157
www.navarrocad.com

Certified Values For The 2026 Appraisal Roll
Bynum ISD

"I, Bud Black, Chief Appraiser for the Navarro Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Navarro Central Appraisal District which lists property taxable by Bynum ISD within the boundaries of the Navarro Central Appraisal District and constitutes the 2026 appraisal roll for Bynum ISD."

Total Market Value	9,589,318
Total Market Taxable Value	1,389,024
Certified Total Appraised Value	1,302,824
ARB Approved Certified Net Taxable Value	1,302,824
ARB Approved Certified Net Taxable Value Adjusted for Over 65	1,302,824
Value Remaining Under Protest	
Certifiable Taxable Value of Property Remaining Under Protest *(95% of total remaining protested value)*	
Chief Appraiser's Total Certified Taxable Value of All Property	**1,302,824**
Total Parcel Count	40
Additional First Time Partial Exemption Amount for Increases in Exemption Losses Due to HB 9 *$125,000 Exemptions on Business Personal Property.* ***(Not included in the amount shown on the attached recap under "First Time Partial Exemptions")***	
Total Market Value of Property Annexed in 2026	
Total Taxable Value of Property Annexed in 2026	
Parcel Count of Property Annexed in 2026	0

Certified this the 24th day of July, 2026.

Bud Black

Bud Black, RPA/CTA/CCA
Chief Appraiser for Navarro Central Appraisal District

Land		Value	# of Items	Exempt
Homesite	(+)	0	0	0
Non Homesite	(+)	1,144,589	10	86,200
Productivity Market	(+)	8,443,289	28	0
Income	(+)	0	0	0
Total Land	(=)	*9,587,878*	*38*	*86,200*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	8,443,289	28	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	253,357	28	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*8,189,932*	*28*	
Improvements				
Homesite	(+)	0	0	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	1,440	1	0
New Non Homesite	(+)	0	0	0
Income	(+)	0	0	0
Total Improvement	(=)	*1,440*	*1*	*0*
Personal				
Homesite	(+)	0	0	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	0	0	0
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*0*	*0*	*0*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	0	0	
Industrial Real	(+)	0	0	
Industrial/Utility Personal Property	(+)	0	0	
Total Mineral Market Value	(=)	*0*	*0*	
Total Real & Personal Market	(+)	9,589,318	39	
Total Mineral/Industrial Market	(+)	0	0	
Total Market Value	**(=)**	**9,589,318**	**39**	
20% MIUP Circuit Breaker Limitation	(-)	0	0	
10% Homestead Cap Loss	(-)	0	0	
20% Circuit Breaker Limitation	(-)	10,362	2	
Total Market After Cap	(=)	*9,578,956*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	8,189,932	28	
Total Market Taxable	**(=)**	**1,389,024**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	86,200	2	0	0
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	86,200		0	
Total Losses (includes Prod. Loss & Cap Loss) (=)			*8,286,494*	
Total Appraised Value (=)			**1,302,824**	

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*0*	*0*
Local Discount	(+)	0	0
Disabled Veteran	(+)	0	0
Optional 65	(+)	0	0
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
SBY - BYNUM ISD Net Taxable Value	**(=)**		**1,302,824**

*** 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: (=)	1,302,824**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

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
D - Disabled Only
W - Widow
O - Over 65 (No HS)
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

Total Parcels*:	37* Parcel count is figured by parcel per ownership
Total Owners:	21
Total Items:	40

Special Certified Totals

New Improvement/Personal
Market: $0
Taxable:$0

+

Industrial/Utility/Personal Property New Value
Taxable: $0

=

Grand Total New Value
Taxable: $0

New AG/Timber
Market: $0
Taxable: $0
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$0
Exempt Value of First Time Partial Exemption: $0

Average Values* (includes protested & exempt value)

Parcels

Market
Taxable

Market
Taxable

Median Homestead Values* (includes protested & exempt value)

Market:	Market Value After Cap:	Net Taxable Value:

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
C1	3	5.6875	135,256			0	0		**135,256**	130,598	130,598
C*	**3**	**5.6875**	**135,256**			**0**	**0**		**135,256**	**130,598**	**130,598**
D1	28	1,169.1700	0	253,357	8,443,289	0	0		**8,443,289**	253,357	253,357
D2	1	0.0000	0			1,440	0		**1,440**	1,440	1,440
D*	**29**	**1,169.1700**	**0**	**253,357**	**8,443,289**	**1,440**	**0**		**8,444,729**	**254,797**	**254,797**
E1	5	95.5000	923,133			0	0		**923,133**	917,429	917,429
E*	**5**	**95.5000**	**923,133**			**0**	**0**		**923,133**	**917,429**	**917,429**
L1	1	0.0000	0			0	0		**0**	0	0
L1	**1**	**0.0000**	**0**			**0**	**0**		**0**	**0**	**0**
L*	**1**	**0.0000**	**0**			**0**	**0**		**0**	**0**	**0**
XUA	2	2.6000	86,200			0	0		**86,200**	86,200	0
X*	**2**	**2.6000**	**86,200**			**0**	**0**		**86,200**	**86,200**	**0**
TOTAL:	**40**	**1,272.9575**	**1,144,589**	**253,357**	**8,443,289**	**1,440**	**0**	**0**	**9,589,318**	**1,389,024**	**1,302,824**

Land		Value			
Homesite:		6,991,070			
Non Homesite:		15,146,840			
Ag Market:		300,844,670			
Timber Market:		0	**Total Land**	(+)	322,982,580

Improvement		Value			
Homesite:		63,676,550			
Non Homesite:		44,219,550	**Total Improvements**	(+)	107,896,100

Non Real	Count	Value			
Personal Property:	80	64,990,970			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	64,990,970
			Market Value	=	495,869,650

Ag	Non Exempt	Exempt			
Total Productivity Market:	300,844,670	0			
Ag Use:	10,384,240	0	**Productivity Loss**	(-)	290,460,430
Timber Use:	0	0	**Appraised Value**	=	205,409,220
Productivity Loss:	290,460,430	0			
			Homestead Cap	(-)	4,383,336
			23.231 Cap	(-)	482,153
			Assessed Value	=	200,543,731
			Total Exemptions Amount (Breakdown on Next Page)	(-)	59,912,133
			Net Taxable	=	140,631,598

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,208,698	141,286	0.00	0.00	11			
OV65	25,394,685	6,924,848	20,712.00	20,712.00	136			
Total	26,603,383	7,066,134	20,712.00	20,712.00	147	**Freeze Taxable**	(-)	7,066,134
Tax Rate	0.9952000							

Freeze Adjusted Taxable = 133,565,464

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,349,955.50 = 133,565,464 * (0.9952000 / 100) + 20,712.00

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	0	164,960	164,960
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	13	0	111,770	111,770
DV4S	2	0	0	0
DVHS	9	0	945,176	945,176
EX-XR	3	0	346,594	346,594
EX-XV	21	0	15,602,180	15,602,180
EX366	10	0	7,410	7,410
HS	334	0	36,627,537	36,627,537
OV65	134	0	3,745,275	3,745,275
OV65S	5	0	60,000	60,000
PC	3	1,981,161	0	1,981,161
SO	10	297,570	0	297,570
	Totals	**2,278,731**	**57,633,402**	**59,912,133**

New Value

TOTAL NEW VALUE MARKET:	$6,352,668
TOTAL NEW VALUE TAXABLE:	$6,197,825

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	2	2024 Market Value	$80
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$80**

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	$60,000
DVHS	Disabled Veteran Homestead	3	$230,228
HS	HOMESTEAD	11	$688,667
OV65	OVER 65	3	$60,000
	PARTIAL EXEMPTIONS VALUE LOSS	**18**	**$1,038,895**
		NEW EXEMPTIONS VALUE LOSS	**$1,038,975**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	DISABILITY	3	$71,856
HS	HOMESTEAD	232	$7,997,306
OV65	OVER 65	65	$2,846,431
OV65S	OVER 65 Surviving Spouse	1	$50,000
	INCREASED EXEMPTIONS VALUE LOSS	**301**	**$10,965,593**

TOTAL EXEMPTIONS VALUE LOSS	**$12,004,568**

New Ag / Timber Exemptions

2024 Market Value	$1,317,853	Count: 5
2025 Ag/Timber Use	$56,670	
NEW AG / TIMBER VALUE LOSS	**$1,261,183**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
324	$215,115	$123,959	$91,156

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
146	$146,443	$112,931	$33,512

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
324	$175,280	$140,000	$35,280

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
146	$132,805	$128,895	$3,910

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 THE 2026 ANTICIPATED COLLECTION RATE AND EXCESS DEBT COLLECTIONS FOR BYNUM 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 BYNUM ISD, hereby certify the following:

2026 Anticipated Collection Rate: 100%

2026 Excess Debt Collections: $0.00

Mike McKibben
CHIEF APPRAISER

July 22, 2026
DATE

Tax Collections Activity Report - Current/Delinquent

7/22/2026 10:24:59AM

Report Criteria

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

Entity BYNUM ISD

Current Year	M&O	I&S
Taxes	1,003,636.03	319,458.36
Discounts	0.00	0.00
Penalty	4,382.82	1,392.90
Interest	1,270.91	403.89
Total Collected	1,009,289.76	321,255.15
Total Collected	1,330,544.91	
Refunds Paid		
Taxes	5,335.55	1,695.62
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	5,335.55	1,695.62
Total Refunded:	7,031.17	
Taxes	998,300.48	317,762.74
Penalty	4,382.82	1,392.90
Interest	1,270.91	403.89
Total Disbursed:	1,003,954.21	319,559.53
Total Disbursed:	1,323,513.74	

Delinquent Years	M&O	I&S
Taxes	31,625.38	8,464.14
Discounts	0.00	0.00
Penalty	3,724.60	993.34
Interest	5,541.52	1,183.11
Total Collected	40,891.50	10,640.59
Total Collected	51,532.09	
Refunds Paid		
Taxes	3,952.81	1,245.33
Penalty	97.06	30.83
Interest	50.22	15.95
Total Refunded:	4,100.09	1,292.11
Total Refunded:	5,392.20	
Taxes	27,672.57	7,218.81
Penalty	3,627.54	962.51
Interest	5,491.30	1,167.16
Total Disbursed:	36,791.41	9,348.48
Total Disbursed:		

All Years	M&O	I&S
Taxes	1,035,261.41	327,922.50
Discounts	0.00	0.00
Penalty	8,107.42	2,386.24
Interest	6,812.43	1,587.00
Total Collected	1,050,181.26	331,895.74
Total Collected	1,382,077.00	
Refunds Paid		
Taxes	9,288.36	2,940.95
Penalty	97.06	30.83
Interest	50.22	15.95
Total Refunded:	9,435.64	2,987.73
Total Refunded:	12,423.37	
Taxes	1,025,973.05	324,981.55
Penalty	8,010.36	2,355.41
Interest	6,762.21	1,571.05
Total Disbursed:	1,040,745.62	328,908.01
Total Disbursed:	1,369,653.63	

Current Year	
Total Collected	1,330,544.91
Attorney Fees	213.26
Other Fees	0.00
Overpayments	0.29
Total Paid	1,330,758.46
Underpayments	0.98
Total Paid	1,330,758.46
Attorney Fees	213.26
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	213.26

Delinquent Years	
Total Coll	
Attorney F	
Other Fee	
Overpaym	
Total Paid	
Underpaym	
Total Paid	
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All Years	
Total Collected	1,382,077.00
Attorney Fees	10,013.91
Other Fees	0.00
Overpayments	0.29
Total Paid	1,392,091.20
Underpayments	0.99
Total Paid	1,392,091.20
Attorney Fees	10,013.91
Refunds Paid - Attorney Fees	132.25
Attorney Fee Disbursement Amount	9,881.66

C 1,369,653.92
SL 1,349,955.50
Collection Rate 101.46%
2025 Debt 336,080
No Excess Debt

Land		Value			
Homesite:		6,991,070			
Non Homesite:		15,146,840			
Ag Market:		300,844,670			
Timber Market:		0	**Total Land**	(+)	322,982,580
Improvement		**Value**			
Homesite:		63,676,550			
Non Homesite:		44,219,550	**Total Improvements**	(+)	107,896,100
Non Real	**Count**	**Value**			
Personal Property:	80	64,990,970			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	64,990,970
			Market Value	=	495,869,650
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	300,844,670	0			
Ag Use:	10,384,240	0	**Productivity Loss**	(-)	290,460,430
Timber Use:	0	0	**Appraised Value**	=	205,409,220
Productivity Loss:	290,460,430	0			
			Homestead Cap	(-)	4,383,336
			23.231 Cap	(-)	482,153
			Assessed Value	=	200,543,731
			Total Exemptions Amount (Breakdown on Next Page)	(-)	59,912,133
			Net Taxable	=	140,631,598

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,208,698	141,286	0.00	0.00	11			
OV65	25,394,685	6,924,848	20,712.00	20,712.00	136			
Total	26,603,383	7,066,134	20,712.00	20,712.00	147	**Freeze Taxable**	(-)	7,066,134
Tax Rate	0.9952000							

Freeze Adjusted Taxable = 133,565,464

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,349,955.50 = 133,565,464 * (0.9952000 / 100) + 20,712.00

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	0	164,960	164,960
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	13	0	111,770	111,770
DV4S	2	0	0	0
DVHS	9	0	945,176	945,176
EX-XR	3	0	346,594	346,594
EX-XV	21	0	15,602,180	15,602,180
EX366	10	0	7,410	7,410
HS	334	0	36,627,537	36,627,537
OV65	134	0	3,745,275	3,745,275
OV65S	5	0	60,000	60,000
PC	3	1,981,161	0	1,981,161
SO	10	297,570	0	297,570
	Totals	**2,278,731**	**57,633,402**	**59,912,133**

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]	$ 0.6169 /$100
27.	**Current year enrichment tax rate.** Enter the greater of A and B. [26] A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .... $ 0.1383 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.1383 /$100
28.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[27]	$ 0.7552 /$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: .... $ 336,080 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – $ 0 D. **Adjust debt:** Subtract B and C from A.	$ 336,080
30.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 85
31.	**Adjusted current year debt.** Subtract line 30 from line 29D.	$ 335,995
32.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30] A. Enter the current year anticipated collection rate certified by the collector. [31] 100.00 % B. Enter the 2024 actual collection rate 100.52 % C. Enter the 2023 actual collection rate 100.58 % D. Enter the 2022 actual collection rate 100.23 %	100.23 %
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.	$ 335,223
34.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 135,165,921
35.	**Current year debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.2480 /$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]	$ 1.0032 /$100

[25] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(d)
[27] Tex. Edu. Code §45.003(d)
[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)

Refunds Paid Report

Bynum ISD

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2393306	JOHNSON SCHREIL C	2024 LHS	122311	15824	SBY	7/11/2025	379.66 | 120.66	22303	500.32	0.00	0.00	0.00	0.00	500.32
Totals For Batch: 25165 072625khrefunds; Batch Date: 07/26/2025									500.32	0.00	0.00	0.00	0.00	500.32
2391261	MARTIN RYLIE J	2024 LHS	452951	19166	SBY	9/3/2025	755.20 | 240.00	22379	995.20	69.67	0.00	0.00	0.00	1,064.87
Totals For Batch: 25309 08312025KF Refund1; Batch Date: 08/31/2025									995.20	69.67	0.00	0.00	0.00	1,064.87
2336879	SEAGROVES CONNELL A & DONNA F	2023 LOWGS	122435	27144	SBY	9/29/2025	76.70 | 13.50	22424	90.20	0.00	0.00	0.00	0.00	90.20
2336879	SEAGROVES CONNELL A & DONNA F	2024	122435	27272	SBY	9/29/2025	280.09 | 89.02	22424	369.11	0.00	0.00	0.00	0.00	369.11
Totals For Batch: 25361 09282025KFrefunds; Batch Date: 09/28/2025									459.31	0.00	0.00	0.00	0.00	459.31
2339361	CHANDLER LISA J	~~2025~~	396667	5202	SBY	11/4/2025		22529	67.26	0.00	0.00	0.00	0.00	67.26
1062966	LEHMANN JIMMY D	2024 LHS	102764	17670	SBY	10/31/2025	548.86 | 174.42	1	723.28	0.00	0.00	0.00	0.00	723.28
1070086	SIMMONS COY	~~2025~~	122881	28056	SBY	11/4/2025		22528	11.68	0.00	0.00	0.00	0.00	11.68
Totals For Batch: 25381 10262025KFrefunds; Batch Date: 10/26/2025									802.22	0.00	0.00	0.00	0.00	802.22
2385196	MARQUEZ JESUS & LIZETH	2024 LHS	121910	19075	SBY	12/3/2025	361.09 | 114.76	applied 2025	475.85	104.69	116.10	0.00	0.00	696.64
Totals For Batch: 25539 11302025KF refund; Batch Date: 11/30/2025									475.85	104.69	116.10	0.00	0.00	696.64
2388829	ANAYA JOSE G & FAVIOLA	~~2025~~	451922	907	SBY	1/5/2026		applied to PID 454579	147.36	0.00	0.00	0.00	0.00	147.36
2389292	BOW DAVID R & AMY D	~~2025~~	107303	3213	SBY	12/31/2025		22637	34.21	0.00	0.00	0.00	0.00	34.21
1804363	IZAGUIRRE JAVIER VASQUEZ	2024 LHS	122037	15190	SBY	1/5/2026	49.79 | 15.83	applied to 2025 taxes	65.62	15.10	16.15	0.00	0.00	96.87
Totals For Batch: 25636 12272025KFrefund; Batch Date: 12/27/2025									247.19	15.10	16.15	0.00	0.00	278.44
1055078	CURTIS LINDA A ET AL	~~2025~~	122360	7087	SBY	2/5/2026		22738	66.87	0.00	0.00	0.00	0.00	66.87
Totals For Batch: 25664 01312026KF Refunds; Batch Date: 01/31/2026									66.87	0.00	0.00	0.00	0.00	66.87
1055078	CURTIS LINDA A ET AL	~~2025~~	122360	7087	SBY	2/5/2026		22738	66.87	0.00	0.00	0.00	0.00	66.87
1055078	CURTIS LINDA A ET AL	~~2025~~	122360	7087	SBY	2/5/2026			-66.87	0.00	0.00	0.00	0.00	-66.87
Totals For Batch: 25777 02062026KF; Batch Date: 02/06/2026									0.00	0.00	0.00	0.00	0.00	0.00

Refunds Paid Report

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2338307	KINARD GREG & HEATHER	2024 LHS	122323	16701	SBY	2/18/2026	719.40/228.62	22806	948.02	0.00	0.00	0.00	0.00	948.02
204412	WIGGS ELIZABETH P (L/E)	2025	122194	33851	SBY	2/19/2026		22855	133.54	0.00	0.00	0.00	0.00	133.54
Totals For Batch: 25812 02212025KF refunds; Batch Date: 02/21/2026									1,081.56	0.00	0.00	0.00	0.00	1,081.56

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2381934	ARREOLA JOSE	2024 LHS	122729	1120	SBY	3/31/2026	26.82/8.52	22925	35.34	4.60	0.00	0.00	0.00	39.94
2387253	MACHER TRAVIS & LINSEY J	2025	451391	18840	SBY	3/31/2026		22940	2,461.80	0.00	0.00	0.00	0.00	2,461.80
1064446	MCCURLIE SANDY D & DEBORAH L	2025	122652	19951	SBY	3/30/2026		22911	8.42	0.00	0.00	0.00	0.00	8.42
2336077	MOORE KHOURY & STEPHANIE	2025	100322	21361	SBY	3/31/2026		22926	1,588.81	0.00	0.00	0.00	0.00	1,588.81
Totals For Batch: 25874 03282026KF refunds; Batch Date: 03/28/2026									4,094.37	4.60	0.00	0.00	0.00	4,098.97

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2381934	ARREOLA JOSE	2024	122729	1120	SBY	3/30/2026		22925	35.34	4.60	0.00	0.00	0.00	39.94
2381934	ARREOLA JOSE	2024	122729	1120	SBY	3/31/2026			-35.34	-4.60	0.00	0.00	0.00	-39.94
2336077	MOORE KHOURY & STEPHANIE	2025	100322	21361	SBY	3/31/2026			-1,588.81	0.00	0.00	0.00	0.00	-1,588.81
2336077	MOORE KHOURY & STEPHANIE	2025	100322	21361	SBY	3/30/2026		22926	1,588.81	0.00	0.00	0.00	0.00	1,588.81
Totals For Batch: 25936 03312026KF; Batch Date: 03/31/2026									0.00	0.00	0.00	0.00	0.00	0.00

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2388941	FAULKNER BLAKE A & MYRANDA K	2025	102952	9767	SBY	5/1/2026		22991	531.96	0.00	0.00	0.00	0.00	531.96
2397816	GERMER KEVIN T & ESTHER	2025	388643	11218	SBY	5/1/2026		23010	362.95	0.00	0.00	0.00	0.00	362.95
2397816	GERMER KEVIN T & ESTHER	2025	388643	11218	SBY	5/1/2026		23009	362.95	0.00	0.00	0.00	0.00	362.95
2397816	GERMER KEVIN T & ESTHER	2025	388643	11218	SBY	5/1/2026			-362.95	0.00	0.00	0.00	0.00	-362.95
2397815	VALLES MOISES C & MARTHA A N RECENDIZ	2025	381501	32209	SBY	5/1/2026		23009	48.25	0.00	0.00	0.00	0.00	48.25
Totals For Batch: 26023 04252026KF Refund; Batch Date: 04/25/2026									943.16	0.00	0.00	0.00	0.00	943.16

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2396109	PARTIDA IDAN G & PAULA M P JUAREZ (L/E)	2025	122725	23293	SBY	6/2/2026		23093	23.25	0.00	0.00	0.00	0.00	23.25
Totals For Batch: 26060 05302026KF Refunds; Batch Date: 05/30/2026									23.25	0.00	0.00	0.00	0.00	23.25

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2337590	BARANOWSKI BRENDA S	2025	122332	1828	SBY	6/25/2026		23131	151.53	0.00	0.00	0.00	0.00	151.53
2379947	WHITNEY COLETON & SAMANTHA	2024 LHS	448631	33421	SBY	6/25/2026	755.20/240.00	23148	995.20	0.00	0.00	0.00	0.00	995.20
2379947	WHITNEY COLETON & SAMANTHA	2025	448631	33770	SBY	6/25/2026		23148	1,393.28	0.00	0.00	0.00	0.00	1,393.28
Totals For Batch: 26186 06272026KF Refunds; Batch Date: 06/27/2026									2,540.01	0.00	0.00	0.00	0.00	2,540.01

Grand Totals:	12,229.31	194.06	132.25	0.00	0.00	12,555.62

HILL COUNTY TEXAS APPRAISAL DISTRICT

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

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 _______Bynum ISD____

Entity Address____704 Toliver Ave, Bynum, TX 76631_________________

Entity Phone Number_____254-531-2341_____________________________

Entity
website___________www.bynumisd.net___________________________________

Will budget and rate be adopted at the same meeting?

____No, August 20, 2026 for the tax rate; budget already adopted on June 18, 2026____
(Please list the meeting dates if you plan separate meetings)

Place of meeting: __Cafeteria, 704 Toliver Ave, Bynum, TX 76631________
(include physical address)
Time of meeting: ___________7:00 pm________________________________

Date of meeting: _____8/20/2026___________________________________

Proposed tax rate: M&O ______0.70110_______________

Debt Service ___0.24000_______________

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 ____3.42___% (increase) or ___________% (decrease)
Debt service ______.48____% (increase) or ___________% (decrease
Total expenditure ______3.90___% (increase) or ___________% (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?
__________________________Yes, but no predicted revenue until 26-27____________

Total amount of outstanding and unpaid bonded indebtedness (principal only)
$______4,045,000.00__________________

Amount of unencumbered M&O fund balance $________$3,050,491________________

Amount of unencumbered Debt fund balance $____309,102____________________

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

Debt Principal and Interest: $ _______376,000.00________________________

- Amount to be paid from unencumbered funds (if any): $______0_________________

- Amount of state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program $______________0_____________________________

= Total Tax Collections needed: $_______376,000.00_______________________
(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 ______Elizabeth Kaluza________

Phone number(s) where this person can be reached for questions _____903-467-7970___

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	0.24000	0.99520	8,152	11,829
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.81105	0.21258	1.02363	9,130	11,117
Proposed Rate	0.70110	0.24000	0.94110	8,284	11,371

* 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		0.5628		0.5628		#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		0.7011		0.7011		#DIV/0!		#DIV/0!		#DIV/0!
(4) Plus Debt Rate		0.2400		0.2400		0.0000		0.0000		0.0000		0.0000
(5) Total Maximum Rate Without TRE (#3 + #4)		0.9952		0.9411		0.7011		#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	$0.7328	$0.7328	#DIV/0!	#DIV/0!	#DIV/0!
(7) Total Max M&O Rate With TRE approval would be: (#6 + #4)	$1.0269	$0.9728	$0.7328	#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 and JETI Agreements

BYNUM ISD
School District's Name

(254) 531-2341
Phone *(area code and number)*

704 TOLIVER AVE, PO BOX 68, BYNUM, TX, 76631
School District's Address, City, State, ZIP Code

www.bynumisd.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]	$ 140,424,968
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]	$ 9,887,214
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 130,537,754
4.	**Prior year total adopted tax rate.**	$ 0.9952 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** A. **Original prior year ARB values:** $ 0 B. **Prior year values resulting from final court decisions:** – $ 0 C. **Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** $ 0 B. **Prior year disputed value:** – $ 0 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 130,537,754

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 80 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 11,538,027 **C. Value loss.** Add A and B. [6]	$ 11,538,107
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 1,317,853 **B. Current year productivity or special appraised value:** .... - $ 56,670 **C. Value loss.** Subtract B from A. [7]	$ 1,261,183
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 12,799,290
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 117,738,464
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,171,733
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [8]	$ 6,735
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.	$ 1,178,468
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] .... $ 142,142,689 **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.	$ 142,142,689

5 Tex. Tax Code §26.012(15)
6 Tex. Tax Code §26.012(15)
7 Tex. Tax Code §26.012(15)
8 Tex. Tax Code §26.012(13)
9 Tex. Tax Code §26.012(13)
10 Tex. Tax Code §§26.012 and 26.04(c-2)
11 Tex. Tax Code §26.012(6)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [13] .... $ 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
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]	$ 6,976,768
20.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Line 19.	$ 135,165,921
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.	$ 6,339,248
23.	**Total adjustments to the current year taxable value.** Add lines 21 and 22.	$ 6,339,248
24.	**Adjusted current year taxable value.** Subtract line 23 from line 20.	$ 128,826,673
25.	**Current year NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$ 0.9147 /$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.

[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)
[15] Tex. Tax Code §26.012(6)(B)
[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)

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]	$ 0.6169 /$100
27.	**Current year enrichment tax rate.** Enter the greater of A and B. [26] A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .... $ 0.1383 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.1383 /$100
28.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[27]	$ 0.7552 /$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: .... $ 336,080 B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – $ 0 D. **Adjust debt:** Subtract B and C from A.	$ 336,080
30.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 85
31.	**Adjusted current year debt.** Subtract line 30 from line 29D.	$ 335,995
32.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30] A. Enter the current year anticipated collection rate certified by the collector. [31] 100.00 % B. Enter the 2024 actual collection rate 100.52 % C. Enter the 2023 actual collection rate 100.58 % D. Enter the 2022 actual collection rate 100.23 %	100.23 %
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.	$ 335,223
34.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 135,165,921
35.	**Current year debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.2480 /$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]	$ 1.0032 /$100

[25] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(d)
[27] Tex. Edu. Code §45.003(d)
[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)

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [33] The school district shall provide its tax assessor with a copy of the letter. [34]	$
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........ $ 0.9147 /$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate........ $ 1.0032 /$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

08/08/2025

Date

[33] Tex. Tax Code §26.045(d)
[34] Tex. Tax Code §26.045(i)
[35] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
[36] Tex. Tax Code §26.04(c)