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 MOUNT CALM 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 Mount Calm Independent School District and constitutes the Appraisal Roll for Mount Calm Independent School District.

Mike McKibben	July 21, 2026
CHIEF APPRAISER	DATE

Land		Value			
Homesite:		4,634,060			
Non Homesite:		16,357,230			
Ag Market:		125,467,040			
Timber Market:		0	**Total Land**	(+)	146,458,330

Improvement		Value			
Homesite:		35,109,700			
Non Homesite:		103,767,670	**Total Improvements**	(+)	138,877,370

Non Real	Count	Value			
Personal Property:	58	21,973,410			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	21,973,410
			Market Value	=	307,309,110

Ag	Non Exempt	Exempt			
Total Productivity Market:	125,462,059	4,981			
Ag Use:	2,295,989	4,981	**Productivity Loss**	(-)	123,166,070
Timber Use:	0	0	**Appraised Value**	=	184,143,040
Productivity Loss:	123,166,070	0			
			Homestead Cap	(-)	1,809,437
			23.231 Cap	(-)	916,192
			Assessed Value	=	181,417,411
			Total Exemptions Amount (Breakdown on Next Page)	(-)	96,231,054

334,884,932 < 150,741,896

This Jurisdiction is affected by ECO, ABMNO, and/or JETI exemptions which apply only to the M&O rate.

M&O Net Taxable	=	85,186,357
I&S Net Taxable	=	126,673,487

L 143,321,516
269,995,003

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	468,155	0	0.00	0.00	5			
OV65	15,976,561	3,495,349	20,452.29	20,616.40	98			
Total	16,444,716	3,495,349	20,452.29	20,616.40	103	**Freeze Taxable**	(-)	3,495,349
Tax Rate	1.0353000							

L 533,182
4,028,531

Freeze Adjusted M&O Net Taxable	=	81,691,008
Freeze Adjusted I&S Net Taxable	=	123,178,138

L 142,788,334
265,966,472

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
982,404.75 = (81,691,008 * (0.7552000 / 100)) + (123,178,138 * (0.2801000 / 100)) + 20,452.29

Certified Estimate of Market Value:	307,309,110
Certified Estimate of Taxable Value:	85,186,357

M&O taxable
81,691,008
L + 43,528,714
125,219,722

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	35	0	2,265,630	2,265,630
145D	23	0	115,420	115,420
DP	5	0	54,449	54,449
DV2	1	0	820	820
DV3	1	0	10,000	10,000
DV4	16	0	65,330	65,330
DV4S	2	0	2,061	2,061
DVHS	2	0	303,460	303,460
ECO	1	41,487,130	0	41,487,130
EX-XR	4	0	1,570,090	1,570,090
EX-XV	46	0	24,249,665	24,249,665
EX-XV (Prorated)	1	0	4,981	4,981
HS	233	0	23,922,405	23,922,405
OV65	102	0	2,092,223	2,092,223
OV65S	1	0	0	0
SO	4	87,390	0	87,390
	Totals	**41,574,520**	**54,656,534**	**96,231,054**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	208	161.1950	$549,470	$21,452,770	$8,911,854
C1	VACANT LOTS AND LAND TRACTS	172	94.4473	$0	$1,606,410	$1,518,373
D1	QUALIFIED OPEN-SPACE LAND	330	21,488.7340	$0	$125,462,059	$2,289,063
D2	IMPROVEMENTS ON QUALIFIED OP	105		$250,100	$2,904,720	$2,851,090
E	RURAL LAND, NON QUALIFIED OPE	265	1,267.9650	$2,701,910	$45,723,750	$31,029,568
F1	COMMERCIAL REAL PROPERTY	16	47.2301	$5,110	$4,753,540	$4,411,019
F2	INDUSTRIAL AND MANUFACTURIN	2	10.0000	$0	$54,807,860	$13,320,730
J3	ELECTRIC COMPANY (INCLUDING C	6	15.0000	$0	$1,044,190	$769,350
J4	TELEPHONE COMPANY (INCLUDI	12	0.1607	$0	$1,317,290	$533,100
J6	PIPELAND COMPANY	1		$0	$238,410	$113,410
L1	COMMERCIAL PERSONAL PROPE	37		$0	$1,011,740	$181,080
L2	INDUSTRIAL AND MANUFACTURIN	4		$0	$18,723,970	$18,357,610
M1	TANGIBLE OTHER PERSONAL, MOB	35		$336,950	$2,383,800	$900,110
X	TOTALLY EXEMPT PROPERTY	51	71.0357	$0	$25,878,601	$0
		Totals	23,155.7678	$3,843,540	$307,309,110	$85,186,357

New Value

TOTAL NEW VALUE MARKET:	**$3,843,540** +189,595 = 4,033,135
TOTAL NEW VALUE TAXABLE:	**$3,076,854** +189,595 = 3,266,449

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$778,260
		ABSOLUTE EXEMPTIONS VALUE LOSS		**$778,260**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	14	$715,240
145D	11.145 (d) Multiple Situs, Leases	23	$115,420
DV4	Disabled Veterans 70% - 100%	4	$24,000
HS	HOMESTEAD	9	$1,018,341
OV65	OVER 65	5	$89,930
	PARTIAL EXEMPTIONS VALUE LOSS	**55**	**$1,962,931**
		NEW EXEMPTIONS VALUE LOSS	**$2,741,191**

311,330 + 2,274,261

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$2,741,191**

New Ag / Timber Exemptions

2025 Market Value	$452,900	Count: 3
2026 Ag/Timber Use	$5,790	
NEW AG / TIMBER VALUE LOSS	**$447,110**	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
216	$176,602	$112,260	$64,342

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
106	$133,244	$109,090	$24,154

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
216	$134,915	$130,368	$4,547

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
106	$119,190	$117,960	$1,230

2026 CERTIFIED TOTALS

SMT - MT CALM ISD

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

2026 CERTIFIED TOTALS

2026 CERTIFIED VALUES FOR:

MT. CALM ISD

INCLUDING:

- CERTIFICATION SHEET (SIGNATURE NEEDED)
- CERTIFIED TOTALS
- AVERAGE RESIDENCE VALUE REPORT

LIMESTONE APPRAISAL DISTRICT

CERTIFICATION OF 2026 APPRAISAL ROLL

FOR MT. CALM ISD

I, Leah Briggs, Chief Appraiser for the Limestone Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll for the Limestone Appraisal District, which list property taxable by Mt. Calm ISD and constitutes the appraisal roll for the tax year 2026.

Net Taxable Value: $143,321,516

Dated this the 21st day of July 2026.

Leah Briggs

Leah Briggs, Chief Appraiser

Limestone Appraisal District

Date: ____________________

Signature: ____________________

Received By: ____________________

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (171)	(Count) (0)	(Count) (171)
Land HS Value	1,025,242	0	1,025,242
Land NHS Value	9,873,966	0	9,873,966
Land Ag Market Value	35,882,306	0	35,882,306
Land Timber Market Value	0	0	0
Total Land Value	**46,781,514**	**0**	**46,781,514**
Improvement HS Value	6,467,336	0	6,467,336
Improvement NHS Value	128,063,947	0	128,063,947
Total Improvement	**134,531,283**	**0**	**134,531,283**
Market Value	**181,312,797**	**0**	**181,312,797**
BUSINESS PERSONAL PROPERTY	(14)	(0)	(14)
Market Value	**4,791,576**	**0**	**4,791,576**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (185)	(Total Count) (0)	(Total Count) (185)
TOTAL MARKET	**186,104,373**	**0**	**186,104,373**
Ag Productivity	519,829	0	519,829
Ag Loss (-)	35,362,477	0	35,362,477
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**150,741,896**	**0**	**150,741,896**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	1,078,906	0	1,078,906
CB CAP Limitation Value (-)	18,544	0	18,544
NET APPRAISED VALUE	**149,644,446**	**0**	**149,644,446**
Total Exemption Amount	6,322,930	0	6,322,930
NET TAXABLE	**143,321,516**	**0**	I&S **143,321,516**
TAX LIMIT/FREEZE ADJUSTMENT	533,182	0	533,182
LIMIT ADJ TAXABLE (I&S)	**142,788,334**	**0**	**142,788,334**
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	99,259,620	0	99,259,620
LIMIT ADJ TAXABLE (M&O)	**43,528,714**	**0**	**43,528,714**

APPROXIMATE LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL

Tax Limit Adj Taxable (I&S)		*I&S Tax Rate / 100*		*I&S Levy*
$142,788,334	X	0.002801	=	$399,950.12
Tax Limit Adj Taxable (M&O)		*M&O Tax Rate / 100*		*M&O Levy*
$43,528,714	X	0.007552	=	$328,728.85
				Actual Tax
				$0
				$728,678.97

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	144,148	0	0	0	314	0	1
OV65	2,646,172	533,182	918	0	2,174	0	19
Total	2,790,320	533,182	918	0	2,488	0	20

Tax Rate: 1.035300

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	144,148	0	0	0	314	0	1
OV65	2,646,172	533,182	918	0	2,174	0	19
Total	2,790,320	533,182	918	0	2,488	0	20

Tax Rate: 1.035300

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	3,805,489	39	0	0	3,805,489	39
HS-Prorated	0	0	0	0	0	0
OV65-Local	0	0	0	0	0	0
OV65-State	453,891	21	0	0	453,891	21
OV65-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	4,472	2	0	0	4,472	2
DP-Prorated	0	0	0	0	0	0
DVHS	2,958	2	0	0	2,958	2
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**4,266,810**	**64**	**0**	**0**	**4,266,810**	**64**
Disabled Veterans Exemptions						
DV4	12,530	2	0	0	12,530	2
Subtotal for Disabled Veterans Exemptions	**12,530**	**2**	**0**	**0**	**12,530**	**2**
Special Exemptions						
AB	0	2	0	0	0	2
Subtotal for Special Exemptions	**0**	**2**	**0**	**0**	**0**	**2**
Absolute Exemptions						
EX-XV	1,223,324	7	0	0	1,223,324	7
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**1,223,324**	**7**	**0**	**0**	**1,223,324**	**7**
Other Exemptions						
BPPEX	310,476	7	0	0	310,476	7
BPPEX-TU	384,790	6	0	0	384,790	6
BPPEX-UD	125,000	1	0	0	125,000	1
Subtotal for Other Exemptions	**820,266**	**14**	**0**	**0**	**820,266**	**14**
Total:	**6,322,930**	**89**	**0**	**0**	**6,322,930**	**89**

New Value

Total New Market Value: $189,595

Total New Taxable Value: $189,595

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	7	310,476
DP	Disability	1	324
DV4	Disabled Veterans 70% - 100%	1	530
Partial Exemption Value Loss:		**9**	**311,330**
Total NEW Exemption Value			**311,330**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**311,330**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	4	220,354	134,418	155,001	140,000	72,935	2,236
A & E	32	200,154	109,613	162,849	140,000	58,676	14,620

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

Mount Calm Isd

State Category Breakdown

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	6		0	1,059,212	405,063
C1	Vacant Lots and Tracts	2		0	134,758	134,678
D1	Qualified Open-Space Land	118	6,290.77	0	35,882,306	510,650
D2	Farm or Ranch Improvements on Qualified	30		0	635,480	561,155
E	Rural Land,Not Qualified for Open-Space Land	74		189,595	15,925,830	11,625,730
F2	Industrial Real Property	2		0	126,088,890	126,088,890
J3	Electric Companies (including Co-ops)	2		0	1,901,270	1,684,500
J4	Telephone Companies (including Co-ops)	3		0	43,020	0
J6	Pipelines	1		0	300,870	175,870
L1	Commercial Personal Property	1		0	5,846	0
L2	Industrial and Manufacturing Personal Property	7		0	2,540,570	2,110,940
M1	Mobile Homes	8		0	362,997	24,040
XV	Other Totally Exempt Properties (including	7		0	1,223,324	0
		Totals:	6,290.77	189,595	186,104,373	143,321,516

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		Totals:				

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	6		0	1,059,212	405,063
C1	Vacant Lots and Tracts	2		0	134,758	134,678
D1	Qualified Open-Space Land	118	6,290.77	0	35,882,306	510,650
D2	Farm or Ranch Improvements on Qualified	30		0	635,480	561,155
E	Rural Land,Not Qualified for Open-Space Land	74		189,595	15,925,830	11,625,730
F2	Industrial Real Property	2		0	126,088,890	126,088,890
J3	Electric Companies (including Co-ops)	2		0	1,901,270	1,684,500
J4	Telephone Companies (including Co-ops)	3		0	43,020	0
J6	Pipelines	1		0	300,870	175,870
L1	Commercial Personal Property	1		0	5,846	0
L2	Industrial and Manufacturing Personal Property	7		0	2,540,570	2,110,940
M1	Mobile Homes	8		0	362,997	24,040
XV	Other Totally Exempt Properties (including	7		0	1,223,324	0
		Totals:	6,290.77	189,595	186,104,373	143,321,516

2026

Property ID: 451331
ID: 0000143941-0000137031
Owner: HUBBARD WIND LLC
Legal Description: WIND FARM - MT CALM ISD - 76.14 MW

Entity/Exemption Taxable Summary

Taxpayer: (2387216) HUBBARD WIND LLC

Entity	Assessed	Exemptions	State Amt	Local Amt	Taxable	Base Tax
CAD	54,657,860				54,657,860	0.00
ESD1	54,657,860				54,657,860	16,397.36
ESD2	54,657,860				54,657,860	16,606.15
GHI	54,657,860	AB	0	27,328,930	27,328,930	105,973.12
RDL	54,657,860				54,657,860	35,460.93
SMT	54,657,860	ECO	0	41,487,130	13,170,730	252,562.01

Total Base Tax: $426999.57

Close

27,848,890.00 +
98,240,000.00 +
41,487,130.00 +
13,170,732.00 +
004
180,746,752.00 *

Application Number: 1457 **Date of Agreement:** 2020-07-28 **First Year of Limitation:** 2022
Project Name: Hubbard Wind, LLC **Expiration Date:** **First Complete Year:** 2021
Original Applicant Name: Hubbard Wind, LLC **County:** Limestone & Hill

Project Summary:

Total Market Value of all Qualified Property Accounts subject to 313:	$27,848,890
Total Value of all Applicable Exemptions for the Qualified Property:	$0
Total Taxable Value for school interest and sinking fund (I&S) tax	$27,848,890
Limitation Amount as Specified in the 313 Agreement:	$6,829,270
Total Taxable Value for school maintenance & operations (M&O) tax	$6,829,270

Detail:

Property ID	State Category Code	Total Market Value	Market Value of Unqualified or Ineligible Property in Account	Market Value of Qualified Property in Account	Total Value of Exemptions for Qualified Property in Account	Taxable Value of Qualified Property in Account for I&S	Taxable Value of M&O/Chapter 313 Limitation
138912	F2	27,848,890	0	27,848,890	0	27,848,890	6,829,270
Totals		27,848,890	0	27,848,890	0	27,848,890	6,829,270

Application Number: 1596 **Date of Agreement:** 2021-06-30 **First Year of Limitation:** 2024
Project Name: Waco Solar, LLC **Expiration Date:** **First Complete Year:** 2024
Original Applicant Name: Waco Solar, LLC **County:** Limestone

Project Summary:

Total Market Value of all Qualified Property Accounts subject to 313:	$98,240,000
Total Value of all Applicable Exemptions for the Qualified Property:	$0
Total Taxable Value for school interest and sinking fund (I&S) tax	$98,240,000
Limitation Amount as Specified in the 313 Agreement:	$20,000,000
Total Taxable Value for school maintenance & operations (M&O) tax	$20,000,000

Detail:

Property ID	State Category Code	Total Market Value	Market Value of Unqualified or Ineligible Property in Account	Market Value of Qualified Property in Account	Total Value of Exemptions for Qualified Property in Account	Taxable Value of Qualified Property in Account for I&S	Taxable Value of M&O/Chapter 313 Limitation
138899	F2	98,240,000	0	98,240,000	0	98,240,000	20,000,000
Totals		98,240,000	0	98,240,000	0	98,240,000	20,000,000

CHAPTER 313 TOTALS

Total I&S Net Taxable for School:	$143,321,516
Difference between taxable and limited value for purposes of Chapter 313:	-$99,259,620
Total M&O Net Taxable for School:	$44,061,896

***Net Taxable does not Include Tax Limit/Freeze Adjustment*

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	85619	WACO SOLAR LLC	$98,240,000	$98,240,000
2	85737	HUBBARD WIND LLC	$27,848,890	$27,848,890
3	74212	FARMLAND RESERVE INC	$6,821,583	$6,700,455
4	90400	WACO SOLAR LLC (BPP)	$1,865,480	$1,740,480
5	91738	LONE STAR TRANSMISSION	$1,809,500	$1,684,500
6	90639	SOUTHFORK CAPITAL LLC, A TEXAS	$753,011	$753,011
7	67393	LAHW INVESTMENTS LLC	$3,106,293	$691,427
8	87742	TWIN A HOLDINGS LLC	$494,553	$476,089
9	85700	MOSS & ASSOCIATES LLC	$668,240	$370,460
10	73182	LAWSON EDDIE	$1,459,495	$307,822
11	80337	GRAEBER SCOTT C	$512,291	$307,691
12	76765	KALISZEWSKI RODNEY	$618,273	$282,462
13	67473	SCHWARZ DUANE ALAN	$882,605	$270,794
14	91265	SKELEDZIC ALEM	$215,980	$215,980
15	15247	MCCORD MICHELLE R	$489,071	$205,138
16	75275	WEDDINGTON CHRISTINE LYNN	$1,248,949	$189,173
17	75259	BATTLES DARREN KYLE	$386,654	$184,066
18	90314	MORALES ABEL MORALES	$177,797	$177,797
19	65735	ENERGY TRANSFER FUEL LP	$300,870	$175,870
20	88887	DOBBS REBECCA	$168,750	$168,750
		Total	$148,068,285	$140,990,855

AVERAGE RESIDENCE VALUE REPORT

	Category A & E for 2026				Category A for 2026			
Entity	Count of HS	Average Market	Average HS	Average Taxable	Count of HS	Average Market	Average HS	Average Taxable
Appraisal District	5,154	$198,199	$6,881	$166,044	3,739	$183,689	$5,532	$154,340
Axtell Isd	79	$206,002	$114,987	$68,050	31	$192,742	$114,664	$55,382
City Of Coolidge	109	$98,064	$2,345	$80,752	103	$90,770	$2,482	$72,892
City Of Groesbeck	647	$167,167	$5,315	$146,538	640	$165,015	$4,537	$145,475
City Of Kosse	115	$122,404	$2,700	$97,259	111	$118,156	$2,797	$93,412
City Of Mexia	1,089	$153,635	$5,902	$126,242	1,078	$152,046	$4,863	$125,509
City Of Tehuacana	77	$200,580	$16,054	$152,785	67	$188,033	$14,266	$145,109
City Of Thornton	120	$107,708	$1,513	$82,015	118	$105,487	$1,539	$79,701
Coolidge Isd	239	$132,657	$84,070	$32,284	133	$107,412	$73,538	$17,757
Emergency Service	254	$234,432	$1,757	$199,862	190	$237,574	$2,348	$203,470
Emergency Service	493	$285,905	$9,411	$243,907	383	$296,350	$9,134	$252,242
Farm Road	5,159	$198,121	$45,922	$126,946	3,742	$183,835	$42,051	$117,782
Groesbeck Isd	2,428	$215,284	$111,476	$78,617	1,728	$205,482	$108,502	$72,691
Hospital District	2,428	$215,284	$6,640	$183,454	1,728	$205,482	$5,514	$175,679
Hubbard Isd	11	$184,305	$102,782	$56,315	1	$93,927	$63,484	$0
Limestone County	5,159	$198,121	$44,651	$128,216	3,742	$183,835	$40,750	$119,083
Mart Isd	113	$207,723	$109,450	$67,619	35	$171,492	$97,705	$40,748
Mexia Isd	2,252	$185,805	$108,162	$51,637	1,809	$168,740	$104,183	$40,368
Mount Calm Isd	32	$200,154	$109,613	$58,676	4	$220,354	$134,418	$72,935
Road & Bridge	5,159	$198,121	$44,651	$128,216	3,742	$183,835	$40,750	$119,083
Wortham Isd	5	$215,842	$107,527	$92,155	1	$347,625	$140,000	$207,625

TOP TAXPAYER REPORT

For Entity: Mount Calm Isd
Year: 2026

Taxing Unit Code: SMC
Taxing Unit 109-910-02

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	85619	WACO SOLAR LLC	$98,240,000	$98,240,000
2	85737	HUBBARD WIND LLC	$27,848,890	$27,848,890
3	74212	FARMLAND RESERVE INC	$6,821,583	$6,700,455
4	90400	WACO SOLAR LLC (BPP)	$1,865,480	$1,740,480
5	91738	LONE STAR TRANSMISSION	$1,809,500	$1,684,500
6	90639	SOUTHFORK CAPITAL LLC, A TEXAS LIMITED	$753,011	$753,011
7	67393	LAHW INVESTMENTS LLC	$3,106,293	$691,427
8	87742	TWIN A HOLDINGS LLC	$494,553	$476,089
9	85700	MOSS & ASSOCIATES LLC	$668,240	$370,460
10	73182	LAWSON EDDIE	$1,459,495	$307,822
11	80337	GRAEBER SCOTT C	$512,291	$307,691
12	76765	KALISZEWSKI RODNEY	$618,273	$282,462
13	67473	SCHWARZ DUANE ALAN	$882,605	$270,794
14	91265	SKELEDZIC ALEM	$215,980	$215,980
15	15247	MCCORD MICHELLE R	$489,071	$205,138
16	75275	WEDDINGTON CHRISTINE LYNN	$1,248,949	$189,173
17	75259	BATTLES DARREN KYLE	$386,654	$184,066
18	90314	MORALES ABEL MORALES	$177,797	$177,797
19	65735	ENERGY TRANSFER FUEL LP	$300,870	$175,870
20	88887	DOBBS REBECCA	$168,750	$168,750
		Total	$148,068,285	$140,990,855

Job - 214732 MOUNT CALM ISD

	Value	Items	New Value
(MIN) Real Value	0	0	0
Less Exempt Value	0-	0-	0-
Less Protested Value	0-	0-	0-
Less Transfer Value	0-	0-	0-
Less Unknown Value	0-	0-	0-
LESS CIRCUIT VALUE	0-	0*	
Less $500 Min Int	0-	0*	0-
Total Value	0		0
(INV) Real Value	126,088,890	2	0
Pers Value	4,110,640	7	0
Less Exempt Value	0-	0-	
Less Protested Value	0-	0-	
Less Abatement Value	0-	0*	0+
Less Freeport Value	0-	0*	
Less TCEQ Value	0-	0*	
LESS CIRCUIT VALUE	0-	0*	
Less Unknown Value	0-	0-	
LESS EXEMPT VALUE(11.145(B))	125,000-	1-	0-
LESS EXEMPT VALUE(11.145(D))	0-	0-	0-
LESS EXEMPT VALUE(11.145(D1))	384,790-	6-	0-
LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
Total Value	129,689,740		0
Total Value All Property	129,689,740	9	0
Less Minimum Owner Loss (0000)	0-	0-	
Total Value (I&S)	129,689,740	9	
Total Value (M&O)	30,430,120		
Total Owners Less $500/$2500	0		
Total Owners	9		
VLA LOSS	99,259,620		

Property Code Summary

Code	Items	Total Value	New Value	Exempt Value
F2	2	126,088,890		0
J3	2	1,684,500		0
J4	3	0		0
J6	1	175,870		0
L2G	1	1,740,480		0
** Final Total **	9	129,689,740		

2025 CERTIFIED TOTALS

SMT - MT CALM ISD

Grand Totals

Land		Value			
Homesite:		5,697,969			
Non Homesite:		24,116,219			
Ag Market:		161,807,264			
Timber Market:		0	**Total Land**	(+)	191,621,452

Improvement		Value			
Homesite:		40,263,996			
Non Homesite:		261,079,652	**Total Improvements**	(+)	301,343,648

Non Real	Count	Value			
Personal Property:	76	10,407,986			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	10,407,986
			Market Value	=	503,373,086

Ag	Non Exempt	Exempt			
Total Productivity Market:	161,807,264	0			
Ag Use:	2,745,613	0	**Productivity Loss**	(-)	159,061,651
Timber Use:	0	0	**Appraised Value**	=	344,311,435
Productivity Loss:	159,061,651	0			
			Homestead Cap	(-)	3,783,902
			23.231 Cap	(-)	1,093,811
			Assessed Value	=	339,433,722
			Total Exemptions Amount (Breakdown on Next Page)	(-)	230,819,463

This Jurisdiction is affected by ECO, ABMNO, and/or JETI exemptions which apply only to the M&O rate.

M&O Net Taxable	=	108,614,259
I&S Net Taxable	=	267,216,409

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	880,853	26,555	0.00	0.00	8			
OV65	16,914,787	3,090,057	16,508.55	16,672.66	112			
Total	17,795,640	3,116,612	16,508.55	16,672.66	120	**Freeze Taxable**	(-)	3,116,612
Tax Rate	1.0353000							

Freeze Adjusted M&O Net Taxable	=	105,497,647
Freeze Adjusted I&S Net Taxable	=	264,099,797

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
1,552,970.31 = (105,497,647 * (0.7552000 / 100)) + (264,099,797 * (0.2801000 / 100)) + 16,508.55

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	125,000	125,000
DP	8	0	84,045	84,045
DV1	1	0	5,000	5,000
DV2	1	0	820	820
DV3	1	0	10,000	10,000
DV4	15	0	55,560	55,560
DV4S	2	0	1,560	1,560
DVHS	4	0	796,350	796,350
ECO	3	158,602,150	0	158,602,150
EX-XR	4	0	1,513,836	1,513,836
EX-XV	53	0	40,408,774	40,408,774
EX366	19	0	11,640	11,640
HS	272	0	26,793,954	26,793,954
OV65	121	0	2,322,944	2,322,944
OV65S	2	0	0	0
SO	4	87,830	0	87,830
	Totals	**158,689,980**	**72,129,483**	**230,819,463**

New Value

TOTAL NEW VALUE MARKET:	$18,230,307
TOTAL NEW VALUE TAXABLE:	$2,142,072

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	4	2024 Market Value	$3,580
		ABSOLUTE EXEMPTIONS VALUE LOSS		$3,580

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV2	Disabled Veterans 30% - 49%	1	$820
DV4	Disabled Veterans 70% - 100%	2	$12,000
DVHS	Disabled Veteran Homestead	2	$536,001
HS	HOMESTEAD	25	$2,626,412
OV65	OVER 65	10	$250,470
	PARTIAL EXEMPTIONS VALUE LOSS	41	$3,430,703
		NEW EXEMPTIONS VALUE LOSS	$3,434,283

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	DISABILITY	2	$62,822
HS	HOMESTEAD	122	$3,842,078
OV65	OVER 65	35	$1,253,194
	INCREASED EXEMPTIONS VALUE LOSS	159	$5,158,094

TOTAL EXEMPTIONS VALUE LOSS **$8,592,377**

New Ag / Timber Exemptions

2024 Market Value	$181,850	Count: 1
2025 Ag/Timber Use	$760	
NEW AG / TIMBER VALUE LOSS	$181,090	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
215	$171,523	$112,818	$58,705

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
110	$130,239	$108,885	$21,354

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
215	$132,830	$128,800	$4,030

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
110	$118,230	$116,890	$1,340

2025 CERTIFIED TOTALS

SMT - MT CALM ISD

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 9:30:01AM

Report Criteria

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

Entity MT CALM ISD

Current Year	M&O	I&S
Taxes	779,311.65	733,287.36
Discounts	0.00	0.00
Penalty	3,622.38	1,343.52
Interest	1,202.68	446.10
Total Collected	784,136.71	735,076.98
Total Collected	1,519,213.69	
Refunds Paid		
Taxes	13,909.71	5,159.05
Penalty	3.06	1.14
Interest	1.17	0.44
Total Refunded:	13,913.94	5,160.63
Total Refunded:	19,074.57	
Taxes	765,401.94	728,128.31
Penalty	3,619.32	1,342.38
Interest	1,201.51	445.66
Total Disbursed:	770,222.77	729,916.35
Total Disbursed:	1,500,139.12	

Delinquent Years	M&O	I&S
Taxes	38,850.03	18,560.38
Discounts	0.00	0.00
Penalty	4,610.72	2,202.69
Interest	5,780.17	2,601.09
Total Collected	49,240.92	23,364.16
Total Collected	72,605.08	
Refunds Paid		
Taxes	6,300.38	3,175.09
Penalty	113.29	57.89
Interest	92.60	49.77
Total Refunded:	6,506.27	3,282.75
Total Refunded:	9,789.02	
Taxes	32,549.65	15,385.29
Penalty	4,497.43	2,144.80
Interest	5,687.57	2,551.32
Total Disbursed:	42,734.65	20,081.41
Total Disbursed:	62,816.06	

All Years	M&O	I&S
Taxes	818,161.68	751,847.74
Discounts	0.00	0.00
Penalty	8,233.10	3,546.21
Interest	6,982.85	3,047.19
Total Collected	833,377.63	758,441.14
Total Collected	1,591,818.77	
Refunds Paid		
Taxes	20,210.09	8,334.14
Penalty	116.35	59.03
Interest	93.77	50.21
Total Refunded:	20,420.21	8,443.38
Total Refunded:	28,863.59	
Taxes	797,951.59	743,513.60
Penalty	8,116.75	3,487.18
Interest	6,889.08	2,996.98
Total Disbursed:	812,957.42	749,997.76
Total Disbursed:	1,562,955.18	

Current Year	
Total Collected	1,519,213.69
Attorney Fees	325.06
Other Fees	0.00
Overpayments	2.11
Total Paid	1,519,540.86
Underpayments	1.62
Total Paid	1,519,540.86
Attorney Fees	325.06
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	325.06

Total Collecte	
Attorney Fees	
Other Fees	
Overpayment	
Total Paid	
Underpaymer	
Total Paid	
Attorney Fee	
Refunds Paid Attorney Fee	
Attorney Fee	

1,562,955.18 +
3.33 +
002
1,562,958.51 +
1,562,958.51 ÷
1,552,970.31 =
100.65 %
000
0.00 +
749,997.76 -
747,200.00 -
002
2,797.76 +

All Years	
Total Collected	1,591,818.77
Attorney Fees	13,432.70
Other Fees	0.00
Overpayments	3.33
Total Paid	1,605,254.80
Underpayments	1.62
Total Paid	1,605,254.80
Attorney Fees	13,432.70
Refunds Paid - Attorney Fees	234.29
Attorney Fee Disbursement Amount	13,198.41

CL 1,562,958.51
SL 1,552,970.31
Collection Rate
100.65%

2025 DEb
747,200

Excess Debt
2,797.76

2025 CERTIFIED TOTALS

SMT - MT CALM ISD

Grand Totals

Land		Value			
Homesite:		5,697,969			
Non Homesite:		24,116,219			
Ag Market:		161,807,264			
Timber Market:		0	Total Land	(+)	191,621,452
Improvement		**Value**			
Homesite:		40,263,996			
Non Homesite:		261,079,652	Total Improvements	(+)	301,343,648
Non Real	**Count**	**Value**			
Personal Property:	76	10,407,986			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	10,407,986
			Market Value	=	503,373,086
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	161,807,264	0			
Ag Use:	2,745,613	0	Productivity Loss	(-)	159,061,651
Timber Use:	0	0	Appraised Value	=	344,311,435
Productivity Loss:	159,061,651	0			
			Homestead Cap	(-)	3,783,902
			23.231 Cap	(-)	1,093,811
			Assessed Value	=	339,433,722
			Total Exemptions Amount (Breakdown on Next Page)	(-)	230,819,463

This Jurisdiction is affected by ECO, ABMNO, and/or JETI exemptions which apply only to the M&O rate.

M&O Net Taxable	=	108,614,259
I&S Net Taxable	=	267,216,409

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	880,853	26,555	0.00	0.00	8			
OV65	16,914,787	3,090,057	16,508.55	16,672.66	112			
Total	17,795,640	3,116,612	16,508.55	16,672.66	120	Freeze Taxable	(-)	3,116,612
Tax Rate	1.0353000							

Freeze Adjusted M&O Net Taxable	=	105,497,647
Freeze Adjusted I&S Net Taxable	=	264,099,797

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
1,552,970.31 = (105,497,647 * (0.7552000 / 100)) + (264,099,797 * (0.2801000 / 100)) + 16,508.55

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	125,000	125,000
DP	8	0	84,045	84,045
DV1	1	0	5,000	5,000
DV2	1	0	820	820
DV3	1	0	10,000	10,000
DV4	15	0	55,560	55,560
DV4S	2	0	1,560	1,560
DVHS	4	0	796,350	796,350
ECO	3	158,602,150	0	158,602,150
EX-XR	4	0	1,513,836	1,513,836
EX-XV	53	0	40,408,774	40,408,774
EX366	19	0	11,640	11,640
HS	272	0	26,793,954	26,793,954
OV65	121	0	2,322,944	2,322,944
OV65S	2	0	0	0
SO	4	87,830	0	87,830
	Totals	**158,689,980**	**72,129,483**	**230,819,463**

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. [26] 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. [27]

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**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. [28]	$ 0.6169 /$100
38.	**Current year enrichment tax rate.** Enter the greater of A and B. [29] A. 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 .... $ 0.0500 /$100	$ 0.1383 /$100
39.	**Current year maintenance and operations (M&O) tax rate (TR).** Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate. [30]	$ 0.7552 /$100
40.	**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. [31] Enter debt amount: .... $ 747,200 B. Subtract **unencumbered fund** amount used to reduce total debt .... -$ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt .... -$ 0 D. **Adjust debt:** Subtract B and C from A.	$ 747,200
41.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
42.	**Adjusted current year debt.** Subtract line 41 from line 40D.	$ 747,200
43.	**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%. [33] A. Enter the current year anticipated collection rate certified by the collector.[34] .... 100.00 % B. Enter the prior year actual collection rates. .... 100.35 % C. Enter the 2023 actual collection rate .... 104.10 % D. Enter the 2022 actual collection rate. .... 95.55 %	100.00 %
44.	**Current year debt adjusted for collections.** Divide Line 42 by Line 43.	$ 747,200
45.	**Current year total taxable value.** Enter the amount on Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 266,686,561
46.	**Current year debt rate.** Divide Line 44 by Line 45 and multiply by $100.	$ 0.2801 /$100

[26] Tex. Edu. Code §11.184(b)
[27] Tex. Edu. Code §11.184(b-1)
[28] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[29] Tex. Tax Code §26.08(n)(2)
[30] Tex. Edu. Code §45.003(d)
[31] Tex. Edu. Code §45.003(e)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[34] Tex. Tax Code §26.04(b)

Refunds Paid Report

Mt calm ISD

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2391581	HILL LATRICIA C &	2023	102493	13836	SMT	12/3/2025	310.95|207.73	22576 & applied to 2025	578.68	173.60	150.46	0.00	0.00	902.74
2391581	HILL LATRICIA C &	2024	102493	13904	SMT	12/3/2025	240.16|115.09	22576 & applied to 2025	355.25	63.95	83.83	0.00	0.00	503.03
							Totals For Batch: 25539 11302025KF refund; Batch Date: 11/30/2025		933.93	237.55	234.29	0.00	0.00	1,405.77

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2393402	BARBER RAYMOND P & HEIDI L	2025	453624	1836	SMT	1/5/2026		22668	1,236.04	0.00	0.00	0.00	0.00	1,236.04
2397615	BATL RANCH RV RESORT LLC	2025	396633	2194	SMT	12/31/2025		22631	310.17	0.00	0.00	0.00	0.00	310.17
2393239	ROMAN ALEXANDER & ROCHELLE L	2025	453626	26347	SMT	12/31/2025		22635	1,449.42	0.00	0.00	0.00	0.00	1,449.42
2396751	SOUKUP JIMMY L	2025	102631	28880	SMT	12/31/2025		22633	20.93	0.00	0.00	0.00	0.00	20.93
2396751	SOUKUP JIMMY L	2025	102632	28881	SMT	12/31/2025		22633	20.93	0.00	0.00	0.00	0.00	20.93
							Totals For Batch: 25636 12272025KFrefund; Batch Date: 12/27/2025		3,037.49	0.00	0.00	0.00	0.00	3,037.49

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2330347	ROBERTS TOMMY J & JOYCE	2025	123033	25962	SMT	2/9/2026			-361.23	0.00	0.00	0.00	0.00	-361.23
2330347	ROBERTS TOMMY J & JOYCE	2025	123033	25962	SMT	2/5/2026		22745	361.23	0.00	0.00	0.00	0.00	361.23
2384068	ROBINSON BARNEY J EST	2025	135614	25986	SMT	2/6/2026		22759	92.98	0.00	0.00	0.00	0.00	92.98
							Totals For Batch: 25664 01312026KF Refunds; Batch Date: 01/31/2026		92.98	0.00	0.00	0.00	0.00	92.98

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
2384254	COPP DANIEL P	2024	376319	6402	SMT	2/19/2026	755.20|361.90	22830	1,117.10	0.00	0.00	0.00	0.00	1,117.10
2397679	COPP DANIEL P	2025	376319	6436	SMT	2/19/2026		22830	5,424.98	0.00	0.00	0.00	0.00	5,424.98
2388645	FREELAND JACLYN E	2023	123382	10335	SMT	2/19/2026	579.26|324.39	22828	903.65	0.00	0.00	0.00	0.00	903.65
2388645	FREELAND JACLYN E	2024	123382	10406	SMT	2/19/2026	693.00|332.09	22828	1,025.09	0.00	0.00	0.00	0.00	1,025.09
2388645	FREELAND JACLYN E	2025	123382	10479	SMT	2/19/2026		22828	1,024.54	0.00	0.00	0.00	0.00	1,024.54
2330347	ROBERTS TOMMY J & JOYCE	2025	123033	25962	SMT	2/19/2026		22745	361.23	0.00	0.00	0.00	0.00	361.23
2319748	SCHMIDT EDWARD & STACY	2024	390225	26965	SMT	2/19/2026	72.74|34.86	22829	107.60	0.00	0.00	0.00	0.00	107.60
2319748	SCHMIDT EDWARD & STACY	2024	123472	26963	SMT	2/19/2026	2.78|1.33	22829	4.11	0.00	0.00	0.00	0.00	4.11
2319748	SCHMIDT EDWARD & STACY	2025	390225	27226	SMT	2/19/2026		22829	12.20	0.00	0.00	0.00	0.00	12.20
2319748	SCHMIDT EDWARD & STACY	2025	123472	27224	SMT	2/19/2026		22829	0.46	0.00	0.00	0.00	0.00	0.46
2397780	SPENCER AARON THOMAS	2025	155544	29121	SMT	2/19/2026		22856	1,449.42	0.00	0.00	0.00	0.00	1,449.42
							Totals For Batch: 25812 02212025KF refunds; Batch Date: 02/21/2026		11,430.38	0.00	0.00	0.00	0.00	11,430.38

Refunds Paid Report

Owner	Name	Year	Property	Statement	Entity	Date	Method	Check No.	Taxes	P & I	Attorney	Discount	Overage	Total
226162	FRANKLIN KATHLEEN EXEMPT CHILDRENS TRUST	2025	123113	10439	SMT	3/2/2026		22864	26.58	0.00	0.00	0.00	0.00	26.58
2395346	PINK SCRUBS HOMECARE LLC	2025	454197	24053	SMT	3/2/2026		22870	372.71	0.00	0.00	0.00	0.00	372.71
	Totals For Batch: 25828 02282026KF refund; Batch Date: 02/28/2026								399.29	0.00	0.00	0.00	0.00	399.29
Owner	**Name**	**Year**	**Property**	**Statement**	**Entity**	**Date**	**Method**	**Check No.**	**Taxes**	**P & I**	**Attorney**	**Discount**	**Overage**	**Total**
2384076	CZIRR FUNDING GROUP INC	2025	455088	7187	SMT	3/30/2026		22917	9.62	0.00	0.00	0.00	0.00	9.62
	Totals For Batch: 25874 03282026KF refunds; Batch Date: 03/28/2026								9.62	0.00	0.00	0.00	0.00	9.62
Owner	**Name**	**Year**	**Property**	**Statement**	**Entity**	**Date**	**Method**	**Check No.**	**Taxes**	**P & I**	**Attorney**	**Discount**	**Overage**	**Total**
2328798	MOORE KRISTI L	2025	123013	21363	SMT	4/29/2026		22980	329.09	0.00	0.00	0.00	0.00	329.09
	Totals For Batch: 26023 04252026KF Refund; Batch Date: 04/25/2026								329.09	0.00	0.00	0.00	0.00	329.09
Owner	**Name**	**Year**	**Property**	**Statement**	**Entity**	**Date**	**Method**	**Check No.**	**Taxes**	**P & I**	**Attorney**	**Discount**	**Overage**	**Total**
2389929	TUCKER DONNA K ET AL	2024	104655	31136	SMT	5/12/2026	570.84|273.55	23087 & applied to city taxes	844.39	76.00	0.00	0.00	0.00	920.39
1811121	WOLF MATTHEW J	2025	123195	34342	SMT	5/12/2026		23088	1,017.38	0.00	0.00	0.00	0.00	1,017.38
	Totals For Batch: 26060 05302026KF Refunds; Batch Date: 05/30/2026								1,861.77	76.00	0.00	0.00	0.00	1,937.77
Owner	**Name**	**Year**	**Property**	**Statement**	**Entity**	**Date**	**Method**	**Check No.**	**Taxes**	**P & I**	**Attorney**	**Discount**	**Overage**	**Total**
2395547	31 EXPRESS LLC	2025	391792	33	SMT	6/25/2026		23166 & APPLIED TO PID 454510	4,038.40	0.00	0.00	0.00	0.00	4,038.40
2306364	CHILDRE RONALD D & JUDI F REV LIV TR	2024	137284	5309	SMT	6/25/2026	755.20|361.90	APPLIED REFUND TO PID 123054	1,117.10	0.00	0.00	0.00	0.00	1,117.10
2306364	CHILDRE RONALD D & JUDI F REV LIV TR	2025	137284	5371	SMT	6/25/2026		APPLIED REFUND TO PID 123054	1,278.91	0.00	0.00	0.00	0.00	1,278.91
2397728	JACKSON KIMBERLY ANN	2025	155591	15415	SMT	6/25/2026		23130	541.00	0.00	0.00	0.00	0.00	541.00
2389304	SCOTT MIKAELA & KENDRICK	2025	146792	27527	SMT	6/25/2026		APPLIED TO PID 146792	51.77	5.81	0.00	0.00	0.00	57.58
	Totals For Batch: 26186 06272026KF Refunds; Batch Date: 06/27/2026								7,027.18	5.81	0.00	0.00	0.00	7,032.99
								Grand Totals:	25,121.73	319.36	234.29	0.00	0.00	25,675.38

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 MT CALM 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 MT CALM ISD, hereby certify the following:

2026 Anticipated Collection Rate: 100%

2026 Excess Debt Collections: $2,797.76

Mike McKibben
CHIEF APPRAISER

July 22, 2026
DATE

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 Mount Calm ISD

Entity Address 200 N. Coates E. Mount Calm, TX 76673

Entity Phone Number (254) 993-2611

Entity website mcisd1.org

Will budget and rate be adopted at the same meeting?

Yes

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

Place of meeting: Mount Calm ISD Panther Room
(include physical address)
Time of meeting: 6:00 - public hearing, meeting to follow

Date of meeting: August 17, 2026

Proposed tax rate: M&O .70110

Debt Service .3963

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?
Yes

Total amount of outstanding and unpaid bonded indebtedness (principal only)
$ 6,514,900.00

Amount of unencumbered M&O fund balance $ 4,858,342

Amount of unencumbered Debt fund balance $ 0

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

Debt Principal and Interest: $ 747,000.00 + 313,657 (Add Principal) = 1,060,657

- 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: $ 747,000.00 + 313,657 (Additional Principal) = 1,060,657
(amount you expect HCAD to collect)

Did you have any pollution control expenses that were certified through TCEQ, disaster funds, annexation or deannexation? NO

Newspaper: Hillsboro Reporter

Edition Date: August 3, 2026

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 Kristi Hawkins

Phone number(s) where this person can be reached for questions (254)993-2611

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	0.28010	1.03530	9,972	13,484
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.87859	0.27194	1.15053	11,761	12,013
Proposed Rate	0.70110	0.39630	1.09740	12,517	12,731

* 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		0.6628		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		0.2801		0.3963		0.0000		0.0000		0.0000		0.0000
(5) Total Maximum Rate Without TRE (#3 + #4)		1.0353		1.0974		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)	$1.0670	$1.1291	$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 50-884

School Districts with Chapter 313 and JETI Agreements

MT CALM ISD	(254) 993-2611
School District's Name	Phone *(area code and number)*
PO BOX 105, MT CALM, TX, 76673	www.mcisd1.org
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total I&S taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1] This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.		$ 225,720,133
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]		$ 5,324,063
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.		$ 220,396,070
4(a).	**Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.**		
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised valueof property subject to a Chapter 313 agreement:	$ 110,583,300	
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	– $ 20,000,000	
	C. Subtract B from A.		$ 90,583,300
4(b).	**Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.**		
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement	$ 0	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement:[3]	– $ 0	
	C. Subtract B from A.		$ 0
5.	**Preliminary prior year adjusted M&O taxable value.** Add Line 4(a)C to Line 4(b)C and subtract from Line 3.		$ 129,812,770

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Gov. Code §403.605

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year total adopted tax rate.** Separate the prior year adopted tax rate into its two components. **A. Prior year M&O tax rate:** .... $ 0.7552 /$100 **B. Prior year I&S or debt rate:** .... $ 0.3619 /$100	
7.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... – $ 0 **C. Prior year value loss.** Subtract B from A.[4]	$ 0
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... – $ 0 **C. Prior year undisputed value.** Subtract B from A.[5]	$ 0
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.	$ 0
10.	**Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	$ 129,812,770
11.	**Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	$ 220,396,070
12.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[6]	$ 0
13.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use the prior year market value: .... $ 3,580 **B. Partial exemptions.** The current year exemption amount or the current year percentage exemption times the prior year value: + $ 7,224,447 **C. Value loss.** Add A and B.[7]	$ 7,228,027
14.	**Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 181,850 **B. Current year productivity or special appraised value:** .... - $ 760 **C.** Value loss. Subtract B from A.[8]	$ 181,090
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 7,409,117
16.	**Adjusted prior year M&O taxable value.** Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 122,403,653
17.	**Adjusted prior year I&S taxable value.** Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 212,986,953

[4] Tex. Tax Code §26.012(13)
[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.		$ 924,392
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.		$ 770,799
20.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]		
	A. M&O taxes refunded for tax years preceding the prior tax year:	$ 1,899	
	B. I&S taxes refunded for tax years preceding the prior tax year:	$ 1,027	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[10]		$ 926,291
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B.[11]		$ 771,826
23.	**Total current year I&S taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.[12]		
	A. Certified values:[13]	$ 269,463,087	
	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.		$ 269,463,087
24.	**Total value of properties under protest or not included on certified appraisal roll.**[14]		
	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.[15]	$ 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.[16]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 0
25.	**Current year tax ceilings and new property value for Chapter 313 and JETI limitations.**		
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[17]	$ 2,776,526	
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements.[18]	+ $ 0	
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements.[19]	+ $ 0	
	D. Add A, B and C.		$ 2,776,526
26.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Line 25D.		$ 266,686,561

[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13)
[12] Tex. Tax Code §§26.012 and 26.04(c-2)
[13] Tex. Tax Code §26.012(6)
[14] Tex. Tax Code §26.01(c) and (d)
[15] Tex. Tax Code §26.01(c)
[16] Tex. Tax Code §26.01(d)
[17] Tex. Tax Code §26.012(6)(A)(i)
[18] Tex. Tax Code §26.012(6)(A)(ii)
[19] Tex. Tax Code §26.012(6)(A)(iii)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
27(a).	**Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.**		
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement.	$ 198,602,150	
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement.	- $ 40,000,000	
	C. Subtract B from A.		$ 158,602,150
27(b).	**Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.**		
	A. Current year I&S value of property subject to the JETI agreement. Enter the total current year appraised value of property subject to a JETI agreement.	$ 0	
	B. Current year M&O value of property subject to the JETI agreement. Enter the total current year limited value of property subject to the JETI agreement:[20]	- $ 0	
	C. Subtract B from A.		$ 0
28.	**Current year total M&O taxable value.** Add Line 27(a)C to Line 27(b)C and subtract from Line 26.		$ 108,084,411
29.	**Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.		$ 0
30.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement.		$ 2,754,137
31.	**Total adjustments to the current year taxable value.** Add Line 29 and Line 30.		$ 2,754,137
32.	**Adjusted current year M&O taxable value.** Subtract Line 31 from Line 28.		$ 105,330,274
33.	**Adjusted current year I&S taxable value.** Subtract Line 31 from Line 26.		$ 263,932,424
34.	**Current year NNR M&O tax rate.** Divide line 21 by line 32 and multiply by $100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).		$ 0.8794 /$100
35.	**Current year NNR I&S tax rate.** Divide line 22 by line 33 and multiply by $100.		$ 0.2924 /$100
36.	**Current year NNR total tax rate.** Add Line 34 and Line 35.		$ 1.1718 /$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.[21]

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.[22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies', not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.[24]
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. [25]

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.

[20] Tex. Gov. Code §403.605
[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[25] Tex. Edu. Code §45.0021(a)

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. [26] 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. [27]

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**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. [28]	$ 0.6169 /$100
38.	**Current year enrichment tax rate.** Enter the greater of A and B. [29] **A.** 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 .... $ 0.0500 /$100	$ 0.1383 /$100
39.	**Current year maintenance and operations (M&O) tax rate (TR).** Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate. [30]	$ 0.7552 /$100
40.	**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. [31] Enter debt amount: .... $ 747,200 **B.** Subtract **unencumbered fund** amount used to reduce total debt .... -$ 0 **C.** Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt .... -$ 0 **D. Adjust debt**: Subtract B and C from A.	$ 747,200
41.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
42.	**Adjusted current year debt.** Subtract line 41 from line 40D.	$ 747,200
43.	**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%. [33] **A.** Enter the current year anticipated collection rate certified by the collector.[34] .... 100.00 % **B.** Enter the prior year actual collection rates. .... 100.35 % **C.** Enter the 2023 actual collection rate .... 104.10 % **D.** Enter the 2022 actual collection rate. .... 95.55 %	100.00 %
44.	**Current year debt adjusted for collections.** Divide Line 42 by Line 43.	$ 747,200
45.	**Current year total taxable value.** Enter the amount on Line 26 of the *No-New-Revenue Tax Rate Worksheet*.	$ 266,686,561
46.	**Current year debt rate.** Divide Line 44 by Line 45 and multiply by $100.	$ 0.2801 /$100

[26] Tex. Edu. Code §11.184(b)
[27] Tex. Edu. Code §11.184(b-1)
[28] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[29] Tex. Tax Code §26.08(n)(2)
[30] Tex. Edu. Code §45.003(d)
[31] Tex. Edu. Code §45.003(e)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[34] Tex. Tax Code §26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
47.	**Current year voter-approval tax rate.** Add Lines 39 and 46. 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 39 and 46.[35]	$ 1.0353 /$100

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[36] The school district shall provide its tax assessor with a copy of the letter.[37]	$
49.	**Current year total taxable value.** Enter the amount on Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$
50.	**Additional rate for pollution control.** Divide line 48 by line 49 and multiply by $100.	$ /$100
51.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 50 and line 47.	$ /$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.[38] 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
52	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
53.	**Prior year voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100
54.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 53 from Line 52.	$ /$100
55.	**Current year voter-approval tax rate, adjusted for the prior year disaster.** Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (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 .... $ 1.1718 /$100
Enter the current year NNR tax rate from Line 36

Voter-Approval Tax Rate. .... $ 1.0353 /$100
As applicable, enter the current year voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number used: 47

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.[38]

print here Kristi Hill
Printed Name of School District Representative

sign here Kristi Hill
School District Representative

08/04/2025
Date

[35] Tex. Tax Code §26.08(g)
[36] Tex. Tax Code §26.045(d)
[37] Tex. Tax Code §26.045(i)
[38] Tex. Tax Code §26.04(c)