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

	HB 2		Continuation of 25-26	
		2025-26		2026-27
1) Greater of MCR or Tier I M&O Rate		0.6322		0.6254
2) Plus: Greater of (A) or (B):				
(A) Enrichment Tax Rate for Preceding Year	0.1700		0.1700	
Less: Compression of Copper Pennies	0.0000		0.0000	
	0.1700		0.1700	
(B) $0.05	0.0500	0.1700	0.0500	0.1700
3) M&O "Voter-Approval" (Rollback) Rate		0.8022		0.7954
(4) Plus Debt Rate		0.2373		0.2374
(5) Total Maximum Rate Without TRE (#3 + #4)		1.0395		1.0328

NOTE: the Compressed Tax Rates (MCRs) are based in part on the value growth between current year and prior year and for 25-26 an
Each year, TEA will determine your official MCR using CAD values as of 7/25, so the rate that this template calculates may be differen

	2023-24 Law Continued	2023-24 Law Continued
	2025-26	2026-27
FYI: Total Max Rate With TRE Approval:		
(6) Maximum M&O rate would be: (#1 + $.17)	$0.8022	$0.7954
(7) Total Max M&O Rate With TRE approval would be: (#6 + #4)	$1.0395	$1.0328

SEE NOTE ABOVE: Because HB 3 mandates that all Tier I compressed tax rate
than 10% different than any other rate) and because Comptroller property valu
tax rate now that we have switched to using current-year values, TEA is going

2023 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Plano Independent School District	469-752-8100
School District's Name	Phone *(area code and number)*
2700 West 15th Street, Plano, TX 75075	www.pisd.edu
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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only.** School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 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]		$ 64,050,825,428
2.	**2022 tax ceilings.** Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled [2]		$ 9,483,519,813
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 54,567,305,615
4.	**2022 total adopted tax rate**.		$ 1.259750 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. Original 2022 ARB values:	$ 3,864,444,606	
	B. 2022 values resulting from final court decisions:	– $ 3,605,401,972	
	C. 2022 value loss. Subtract B from A. [3]		$ 259,042,634
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2022 ARB certified value:	$ 3,956,274,643	
	B. 2022 disputed value:	– $ 290,851,386	
	C. 2022 undisputed value. Subtract B from A. [4]		$ 3,665,423,257
7.	**2022 Chapter 42-related adjusted values.** Add Line 5 and 6.		$ 3,924,465,891
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 58,491,771,506
9.	**2022 taxable value of property in territory the school deannexed after Jan. 1, 2022** Enter the 2022 value of property in deannexed territory. [5]		$ 0

[1] Tex. Tax Code § 26.012(14
[2] Tex. Tax Code § 26.012(14)
[3] Tex. Tax Code § 26.012(13)
[4] Tex. Tax Code § 26.012(13)
[5] Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	**2022 taxable value lost because property first qualified for an exemption in 2023** 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 2023 does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use 2022 market value: $ 252,516,746 **B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 4,051,581,487 **C. Value loss.** Add A and B. [6]	$ 4,304,098,233
11.	**2022 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 2023.** Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022. **A. 2022 market value.** $ 0 **B. 2023 productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 4,304,098,233
13.	**Adjusted 2022 taxable value.** Subtract Line 12 from Line 8.	$ 54,187,673,273
14.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 682,629,214
15.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 tax year 2022. This line applies only to tax years preceding tax year 2022. [8]	$ 3,925,546
16.	**Adjusted 2022 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 2022 from the result.	$ 686,554,760
17.	**Total 2023 taxable value on the 2023 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] $ 70,700,025,035 **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 2023 value.** Subtract B from A.	$ 70,700,025,035
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] **A. 2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [13] $ 1,518,384,426 **B. 2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [14] + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 1,518,384,426
19.	**2023 tax ceilings.** Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [15]	$ 9,426,388,565

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	**2023 total taxable value.** Add Lines 17C and 18C. Subtract Line 19.	$ 62,792,020,896
21.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023.** Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	$ 0
22.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. 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, 2022, and be located in a new improvement.	$ 661,834,306
23.	**Total adjustments to the 2023 taxable value.** Add lines 21 and 22.	$ 661,834,306
24.	**Adjusted 2023 taxable value.** Subtract line 23 from line 20.	$ 62,130,186,590
25.	**2023 NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$ 1.105026 /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. [18]

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [19]
2. **Enrichment Tax Rate :** [20] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. [21]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [22]

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [23] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [24]

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	**2023 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]	$ 0.670500 /$100
27.	**2023 enrichment tax rate.** Enter the greater of A and B. [26] A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... $ 0.170000 /$100 B. $0.05 per $100 of taxable value ..... $ 0.050000 /$100	$ 0.170000 /$100
28.	**2023 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]	$ 0.840500 /$100

[16] [Reserved for expansion]
[17] [Reserved for expansion]
[18] Tex. Tax Code §26.08(n)
[19] Tex. Edu. Code §48.2551(a)(3)
[20] Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
[21] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[22] Tex. Edu. Code §45.0021(a)
[23] Tex. Edu. Code §11.184(b)
[24] Tex. Edu. Code §11.184(b-1)
[25] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Total 2023 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, 2022, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount: ..... $ 158,117,615 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.	$ 158,117,615
30.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector.[29]	$ 9,080,753
31.	**Adjusted 2023 debt.** Subtract line 30 from line 29D.	$ 149,036,862
32.	**2023 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 2023 anticipated collection rate certified by the collector.[31] 100.00 % B. Enter the 2022 actual collection rate 102.40 % C. Enter the 2021 actual collection rate 100.71 % D. Enter the 2020 actual collection rate 99.45 %	100.00 %
33.	**2023 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 2022 to the result.	$ 149,036,862
34.	**2023 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 62,792,020,896
35.	**2023 debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.237350 /$100
36.	**2023 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]	$ 1.077850 /$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[33] The school district shall provide its tax assessor with a copy of the letter.[34]	$ 0

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**2023 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 62,792,020,896
39.	**Additional rate for pollution control.** Divide line 37 by line 38 and multiply by $100.	$ 0.000000 /$100
40.	**20223 voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.	$ 1.077850 /$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.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.259750 /$100
42.	**2022 voter-approval tax rate.** If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
43.	**Increase in 2022 tax rate due to disaster (disaster pennies).** Subtract Line 42 from Line 41.	$ 0.000000 /$100
44.	**2023 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).	$ 1.077850 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... $ 1.105026 /$100

Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate..... $ 1.077850 /$100

As applicable, enter the 2023 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 ➧ Jayna Dean

Printed Name of School District Representative

sign here ➧ Jayna Dean

School District Representative

8/10/2023

Date

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

[36] Tex. Tax Code §26.04(c)

2024 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 Agreements

Plano Independent School District 313	469-752-8100
School District's Name	Phone *(area code and number)*
2700 W. 15th Street, Plano, TX 75075	https://www.pisd.edu/
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 Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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 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 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 agreement prior to the limitation.	$ 62,813,341,283
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]	$ 9,522,477,025
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.	$ 53,290,864,258
4.	**Prior year taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.** **A. Prior year I&S value of property subject to Chapter 313 agreement.** Enter the total prior year appraised value of property subject to a Chapter 313 agreement: ..... $ 0 **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: ..... – $ 0 **C.** Subtract B from A.	$ 0
5.	**Preliminary prior year adjusted M&O taxable value.** Subtract Line 4C from Line 3.	$ 53,290,864,258

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

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:** $ 0.840500 /$100 **B. Prior year I&S or debt rate:** $ 0.237350 /$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:** $ 4,821,416,462 **B. Prior year values resulting from final court decisions:** – $ 4,347,161,903 **C. Prior year value loss.** Subtract B from A.[3]	$ 474,254,559
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 9,025,856,835 **B. Prior year disputed value:** – $ 606,617,801 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 8,419,239,034
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.	$ 8,893,493,593
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.	$ 62,184,357,851
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.	$ 62,184,357,851
12.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, 2023.** Enter the prior year value of property in deannexed territory.[5]	$ 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: $ 23,921,020 **B. Partial exemptions.** The current year exemption amount or the current year percentage exemption times the prior year value: + $ 85,767,486 **C. Value loss**. Add A and B.[6]	$ 109,688,506
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:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C.** Value loss. Subtract B from A.[7]	$ 0
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 109,688,506
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.	$ 62,074,669,345
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.	$ 62,074,669,345
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 521,737,596

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 147,334,228
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.[8] **A. M&O taxes refunded for tax years preceding the prior tax year:** ..... $ 3,514,679 **B. I&S taxes refunded for tax years preceding the prior tax year:** ..... $ 820,799	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[9]	$ 525,252,275
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B. [10]	$ 148,155,027
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. [11] **A. Certified values:** [12] ..... $ 76,799,546,582 **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.	$ 76,799,546,582
24.	**Total value of properties under protest or not included on certified appraisal roll.**[13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14] ..... $ 2,038,575,101 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 2,038,575,101
25.	**Current year tax ceilings and new property value for Chapter 313 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. [16] ..... $ 11,145,693,943 **B. Current year Chapter 313 new property value.** Enter the current year new property value of property subject to Chapter 313 agreements. [17] ..... + $ 0 **C. Add A and B.**	$ 11,145,693,943
26.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Line 25C.	$ 67,692,427,740
27.	**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. ..... $ 790,000,000 **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. ..... - $ 100,000,000 **C.** Subtract B from A.	$ 690,000,000

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	**Current year total M&O taxable value.** Subtract Line 27C from Line 26.	$ 67,002,427,740
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.	$ 996,078,676
31.	**Total adjustments to the current year taxable value.** Add Line 29 and Line 30.	$ 996,078,676
32.	**Adjusted current year M&O taxable value.** Subtract Line 31 from Line 28.	$ 66,006,349,064
33.	**Adjusted current year I&S taxable value.** Subtract Line 31 from Line 26.	$ 66,696,349,064
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).	$ 0.795760 /$100
35.	**Current year NNR I&S tax rate.** Divide line 22 by line 33 and multiply by $100.	$ 0.222133 /$100
36.	**Current year NNR total tax rate.** Add Line 34 and Line 35.	$ 1.017893 /$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 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.[21]
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [22]

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [23] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. [24]

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
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. [25]		$ 0.635100 /$100
38.	**Current year enrichment tax rate.** Enter the greater of A and B. [26]		
	A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	$ 0.1700 /$100	
	B. $0.05 per $100 of taxable	$ 0.0500 /$100	$ 0.1700 /$100

[18] Tex. Tax Code §26.08(n)
[19] Tex. Edu. Code §48.2551(a)(3)
[20] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[21] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[22] Tex. Edu. Code §45.0021(a)
[23] Tex. Edu. Code §11.184(b)
[24] Tex. Edu. Code §11.184(b-1)
[25] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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. [27]	$ 0.8051 /$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. [28] Enter debt amount: $ 160,667,977 **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.	$ 160,667,977
41.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
42.	**Adjusted current year debt.** Subtract line 41 from line 40D.	$ 160,667,977
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%. [30] **A.** Enter the current year anticipated collection rate certified by the collector.[31] 100.00 % **B.** Enter the prior year actual collection rates. 95.78 % **C.** Enter the 2022 actual collection rate 102.40 % **D.** Enter the 2021 actual collection rate. 100.71 %	100.00 %
44.	**Current year debt adjusted for collections.** Divide Line 42 by Line 43.	$ 160,667,977
45.	**Current year total taxable value.** Enter the amount on Line 26 of the *No-New-Revenue Tax Rate Worksheet*.	$ 67,692,427,740
46.	**Current year debt rate.** Divide Line 44 by Line 45 and multiply by $100.	$ 0.237350 /$100
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.[32]	$ 1.042450 /$100

[28] Tex. Edu. Code §45.003(e)
[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 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. [33] The school district shall provide its tax assessor with a copy of the letter. [34]	$ 0
49.	**Current year total taxable value.** Enter the amount on Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 67,692,427,740
50.	**Additional rate for pollution control.** Divide line 48 by line 49 and multiply by $100.	$ 0.000000 /$100
51.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 50 and line 47.	$ 1.042450 /$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
52	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.077850 /$100
53.	**Prior year voter-approval tax rate.** If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
54.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 53 from Line 52.	$ 0.000000 /$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).	$ 1.042450 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.017893 /$100
Enter the current year NNR tax rate from Line 36

Voter-Approval Tax Rate. ..... $ 1.042450 /$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. [35]

print here ▶ Jayna Dean
Printed Name of School District Representative

sign here ▶ Jayna Dean
School District Representative

7/31/2024
Date

[33] Tex. Tax Code §26.045(d)
[34] Tex. Tax Code §26.045(i)
[35] Tex. Tax Code §26.04(c)

2025 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

Plano Independent School District 313	469-752-8100
School District's Name	Phone *(area code and number)*
2700 W. 15th Street, Plano, TX 75075	https://www.pisd.edu/
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.		$ 72,293,280,656
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]		$ 11,231,089,859
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.		$ 61,062,190,797
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:	$ 2,821,525,656	
	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:	– $ 100,000,000	
	C. Subtract B from A.		$ 2,721,525,656
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

[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
5.	**Preliminary prior year adjusted M&O taxable value.** Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	$ 58,340,665,141
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:** $ 0.805100 /$100 **B. Prior year I&S or debt rate:** $ 0.237350 /$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:** $ 7,081,457,156 **B. Prior year values resulting from final court decisions:** – $ 6,367,662,699 **C. Prior year value loss.** Subtract B from A.[4]	$ 713,794,457
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 5,876,785,561 **B. Prior year disputed value:** – $ 422,717,070 **C. Prior year undisputed value.** Subtract B from A.[5]	$ 5,454,068,491
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.	$ 6,167,862,948
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.	$ 64,508,528,089
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.	$ 67,230,053,745
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: $ 23,621,164 **B. Partial exemptions.** The current year exemption amount or the current year percentage exemption times the prior year value: + $ 4,166,752,268 **C. Value loss**. Add A and B.[7]	$ 4,190,373,432
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:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C.** Value loss. Subtract B from A.[8]	$ 0
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 4,190,373,432

[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
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.	$ 60,318,154,657
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.	$ 63,039,680,313
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 485,621,463
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 149,624,681
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:** ..... $ 9,101,842 **B. I&S taxes refunded for tax years preceding the prior tax year:** ..... $ 2,495,484	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[10]	$ 494,723,305
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B. [11]	$ 152,120,165
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] ..... $ 72,973,778,773 **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 ..... - $ 279,034 **C. Total current year value.** Subtract B from A.	$ 72,973,499,739
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] ..... $ 4,172,237,085 **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.	$ 4,172,237,085

[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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Current year tax ceilings and new property value for Chapter 313 and JETI limitations.** **A. Current year tax ceilings.** Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [17] $ 10,263,363,563 **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.**	$ 10,263,363,563
26.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [20] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[21] If completing this section, the taxing unit must include supporting documentation in Section 6.[22] Taxing units that are not affected, enter 0.	$ 0
27.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Lines 25D and 26.[23]	$ 66,882,373,261
28a.	**Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.** **A. Current year I&S value of property subject to Chapter 313 agreement.** Enter the total current year appraised value of property subject to a Chapter 313 agreement. $ 2,884,813,340 **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. - $ 100,000,000 **C. Subtract B from A.**	$ 2,784,813,340
28b.	**Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.** **A. Prior year I&S value of property subject to the JETI agreement.** Enter the total prior year appraised value of property subject to a JETI agreement. $ 0 **B. Prior year M&O value of property subject to the JETI agreement.** Enter the total prior year limited value of property subject to the JETI agreement:[24] - $ 0 **C. Subtract B from A.**	$ 0
29.	**Current year total M&O taxable value.** Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	$ 64,097,559,921
30.	**Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
31.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1 of the prior tax year and be located in a new improvement.	$ 681,480,640
32.	**Total adjustments to the current year taxable value.** Add Line 30 and Line 31.	$ 681,480,640
33.	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.	$ 63,416,079,281
34.	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.	$ 66,200,892,621
35.	**Current year NNR M&O tax rate.** Divide line 21 by line 33 and multiply by $100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	$ 0.780122 /$100
36.	**Current year NNR I&S tax rate.** Divide line 22 by line 34 and multiply by $100.	$ 0.229785 /$100
37.	**Current year NNR total tax rate.** Add Line 35 and Line 36.	$ 1.009907 /$100

[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)
[20] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[21] Tex. Tax Code §26.012(1-a)
[22] Tex. Tax Code §26.04(d-3)
[23] Tex. Tax Code §26.012(6)
[24] Tex. Gov. Code §403.605

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.[25]

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.[26]
2. **Enrichment Tax Rate:** [27] 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.[28]
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. [29]

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. [30] 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. [30]

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
38.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [31]	$ 0.632200 /$100
39.	**Current year enrichment tax rate.** Enter the greater of A and B. [32] **A.** The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... $ 0.1700 /$100 **B.** $0.05 per $100 of taxable ..... $ 0.0500 /$100	$ 0.1700 /$100
40.	**Current year maintenance and operations (M&O) tax rate (TR).** Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate. [33]	$ 0.8022 /$100
41.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. **A.** **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [34] Enter debt amount: ..... $ 190,947,057 **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 ..... - $ 23,524,260 **D.** **Adjust debt**: Subtract B and C from A.	$ 167,422,797
42.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [35]	$ 8,677,484

[25] Tex. Tax Code §26.08(n)
[26] Tex. Edu. Code §48.2551(a)(3)
[27] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[28] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[29] Tex. Edu. Code §45.0021(a)
[30] Tex. Edu. Code §11.184(b)
[31] Tex. Edu. Code §11.184(b-1)
[32] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[33] Tex. Tax Code §26.08(n)(2)
[34] Tex. Edu. Code §45.003(d)
[35] Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	**Adjusted current year debt.** Subtract line 42 from line 41D.	$ 158,745,313
44.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [36] **A.** Enter the current year anticipated collection rate certified by the collector.[37] ..... 100.00 % **B.** Enter the prior year actual collection rates. ..... 99.23 % **C.** Enter the 2023 actual collection rate ..... 95.78 % **D.** Enter the 2022 actual collection rate. ..... 102.40 %	100.00 %
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44.	$ 158,745,313
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet*.	$ 66,882,373,261
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100.	$ 0.237350 /$100
48.	**Current year voter-approval tax rate.** Add Lines 40 and 47. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47.[38]	$ 1.039550 /$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
49.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [39] The school district shall provide its tax assessor with a copy of the letter. [40]	$ 0
50.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet*.	$ 66,882,373,261
51.	**Additional rate for pollution control.** Divide line 49 by line 50 and multiply by $100.	$ 0.000000 /$100
52.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 51 and line 48.	$ 1.039550 /$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. [41] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
53.	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet*.	$ 1.042450 /$100
54.	**Prior year voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100

[36] Tex. Tax Code §26.012(10) and 26.04(b)
[37] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[38] Tex. Tax Code §26.04(b)
[39] Tex. Tax Code §26.08(g)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 54 from Line 53.	$ 0.000000 /$100
56.	**Current year voter-approval tax rate, adjusted for the prior year disaster.** Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	$ 1.039550 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.009907 /$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. ..... $ 1.039550 /$100
As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 48

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [42]

print here ➧ Jayna Dean
Printed Name of School District Representative

sign here ➧ Jayna Dean
School District Representative

8/08/2025
Date

Print Reset

[42] Tex. Tax Code §26.04(c)

Land	Value
Homesite:	14,977,474,704
Non Homesite:	11,026,449,413
Ag Market:	891,313,216
Timber Market:	0

Improvement	Value
Homesite:	38,746,239,622
Non Homesite:	26,052,709,854

Non Real	Count	Value
Personal Property:	13,328	9,655,601,237
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	891,313,216	0
Ag Use:	556,622	0
Timber Use:	0	0
Productivity Loss:	890,756,594	0

Total Land	(+)	26,895,237,333
Total Improvements	(+)	64,798,949,476
Total Non Real	(+)	9,655,601,237
Market Value	=	**101,349,788,046**
Productivity Loss	(-)	890,756,594
Appraised Value	=	**100,459,031,452**
Homestead Cap Loss	(-)	1,776,141,052
Non-HS (23.231) Cap Loss	(-)	116,992,677
Assessed Value	=	**98,565,897,723**
Total Exemptions Amount *(Breakdown on Next Page)*	(-)	24,370,200,010

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

M&O Net Taxable	=	**74,195,697,713**
I&S Net Taxable	=	**76,980,511,053**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	577,700,751	331,307,477	1,008,618.05	1,023,699.08	1,216
DPS	30,446,428	19,320,937	35,632.86	35,632.86	63
OV65	15,448,129,670	9,996,716,444	40,916,394.17	41,156,477.66	27,150
Total	16,056,276,849	10,347,344,858	41,960,645.08	42,215,809.60	28,429
Tax Rate	1.0395500				

Freeze Taxable	(-)	10,347,344,858
Freeze Adjusted M&O Net Taxable	=	**63,848,352,855**
Freeze Adjusted I&S Net Taxable	=	**66,633,166,195**

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
712,305,951.65 = (63,848,352,855 * (0.8022000 / 100)) + (66,633,166,195 * (0.2373500 / 100)) + 41,960,645.08

Estimated Certified Market Value:	101,349,788,046
Estimated Certified Taxable Value:	74,195,697,713

System computed estimate of value after all Under ARB Review props are complete.

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	18,685,360	0	18,685,360
CHODO (Partial)	7	51,107,158	0	51,107,158
DP	1,244	0	71,562,227	71,562,227
DPS	64	0	1,800,000	1,800,000
DV1	270	0	2,203,000	2,203,000
DV1S	14	0	67,500	67,500
DV2	179	0	1,562,250	1,562,250
DV2S	7	0	52,500	52,500
DV3	173	0	1,625,000	1,625,000
DV3S	7	0	70,000	70,000
DV4	558	0	4,093,920	4,093,920
DV4S	41	0	352,894	352,894
DVHS	676	0	238,845,562	238,845,562
DVHSS	62	0	18,545,384	18,545,384
ECO	4	2,784,813,340	0	2,784,813,340
EX-XG	2	0	607,793	607,793
EX-XI	4	0	12,601,289	12,601,289
EX-XJ	30	0	219,516,763	219,516,763
EX-XJ (Prorated)	1	0	213,699	213,699
EX-XL	3	0	3,121,325	3,121,325
EX-XU	3	0	818,678	818,678
EX-XV	2,574	0	7,693,683,877	7,693,683,877
EX-XV (Prorated)	16	0	121,949,557	121,949,557
EX366	1,564	0	1,622,529	1,622,529
FR	84	1,003,583,665	0	1,003,583,665
FRSS	3	0	801,712	801,712
HS	72,621	0	10,004,724,962	10,004,724,962
HT	77	20,885,102	0	20,885,102
LVE	207	286,886,611	0	286,886,611
MED	1	0	66,277,283	66,277,283
OV65	29,007	0	1,706,135,629	1,706,135,629
OV65S	168	0	9,988,833	9,988,833
PC	50	5,952,894	0	5,952,894
PPV	13	253,268	0	253,268
SO	115	15,188,446	0	15,188,446
	Totals	**4,187,355,844**	**20,182,844,166**	**24,370,200,010**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	92,542	7,231.7625	$145,995,900	$52,996,589,242	$39,238,944,132
B	Multi-Family Residential	1,738	1,048.5000	$204,348,092	$8,985,508,906	$8,903,632,500
C1	Vacant Lots and Tracts	895	1,147.0968	$91,589	$461,929,219	$456,087,028
D1	Qualified Ag Land	335	3,719.2694	$0	$891,313,216	$555,647
D2	Improvements on Qualified Ag Land	53		$3,675	$1,638,690	$1,638,690
E	Rural Non-Ag Land & Imprvs	143	387.5281	$409,467	$124,983,007	$100,776,059
F1	Commercial Real Property	3,222	6,793.8025	$268,700,789	$18,548,359,959	$18,489,258,738
F2	Industrial and Manufacturing Real Prop	36	159.7100	$5,757,403	$1,382,038,224	$691,107,747
J2	Gas Distribution Systems	9		$0	$196,055,798	$196,055,798
J3	Electric Companies and Co-Ops	61	265.0081	$0	$319,628,441	$319,628,441
J4	Telephone Companies and Co-Ops	116	14.5779	$0	$127,539,883	$127,539,883
J5	Railroads	25	125.1098	$0	$2,812,086	$2,812,086
J6	Pipelines	2	5.6220	$0	$690,301	$690,301
J7	Cable Television Companies	16		$0	$52,983,739	$52,983,739
L1	Commercial Personal Property	11,154		$5,348,599	$7,970,561,692	$4,904,927,884
L2	Industrial and Manufacturing Personal	135		$0	$400,982,403	$281,162,856
M1	Tangible Personal Mobile Homes	460		$46,872	$13,261,296	$12,185,652
O	Residential Real Property Inventory	865	321.4487	$52,918,178	$195,696,507	$187,286,364
S	Special Personal Property Inventory	120		$0	$228,424,168	$228,424,168
X	Totally Exempt Property	4,425	10,071.6629	$86,760,807	$8,448,791,269	$0
	Totals	31,291.0987		$770,381,371	$101,349,788,046	$74,195,697,713

New Value

TOTAL NEW VALUE MARKET:	**$770,381,371**
TOTAL NEW VALUE TAXABLE:	**$675,685,523**

New Exemptions

Exemption	Description	Count		
EX-XJ	11.21 Private schools	1	2024 Market Value	$10,833,471
EX-XV	Other Exemptions (public, religious, charitable,	70	2024 Market Value	$273,986,122
EX366	11.145 (BPP) & 11.146 (Mineral) aka HB366	144	2024 Market Value	$802,048
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$285,621,641**

Exemption	Description	Count	Exemption Amount
DP	Disabled Person	36	$2,060,400
DPS	Disabled Person Surviving Spouse	4	$60,000
DV1	Disabled Veteran 10% - 29%	23	$151,000
DV2	Disabled Veteran 30% - 49%	17	$163,500
DV3	Disabled Veteran 50% - 69%	25	$260,000
DV4	Disabled Veteran 70% - 100%	38	$444,000
DV4S	Disabled Veteran Surviving Spouse 70% - 100%	2	$24,000
DVHS	100% Disabled Veteran Homestead	116	$28,909,009
FRSS	First Responder Surviving Spouse	1	$72,329
HS	General Homestead	1,196	$136,757,009
OV65	Age 65 or Older	2,033	$119,951,339
OV65S	Age 65 or Older Surviving Spouse	4	$240,000
	PARTIAL EXEMPTIONS VALUE LOSS	**3,495**	**$289,092,586**
		NEW EXEMPTIONS VALUE LOSS	**$574,714,227**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	Disabled Person	1,141	$55,576,745
DPS	Disabled Person Surviving Spouse	22	$1,320,000
HS	General Homestead	67,771	$2,685,153,115
OV65	Age 65 or Older	25,451	$1,254,321,246
OV65S	Age 65 or Older Surviving Spouse	148	$7,359,348
	INCREASED EXEMPTIONS VALUE LOSS	**94,533**	**$4,003,730,454**

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS **$4,578,444,681**

New Ag / Timber Valuations

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
72,134	$611,450	$162,386	$449,064

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
72,055	$610,924	$162,280	$448,644

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
72,134	$537,679	$140,000	$397,679

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
72,055	$537,544	$140,000	$397,544

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
4	$2,367,118	$1,513,405

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

PLANO INDEPENDENT SCHOOL DISTRICT
Resolution Adopting 2025-2026 Tax Rate

WHEREAS, on June 24, 2025 the Board of Trustees of the Plano Independent School District met in open session to hold a public meeting to discuss the budget and proposed tax rate for the year 2025-2026, after which the budget was adopted, and

WHEREAS, a tax rate for the year 2025 is required by the provisions of Section 26.05 of the Property Tax Code, and

WHEREAS, the total tax rate consists of two separate rates – a Debt Service rate and a Maintenance and Operations rate, and

IT IS HEREBY RESOLVED BY the Trustees of the Plano Independent School District that the tax rate for the year 2025-2026 be set at $1.03955 per $100 valuation ($0.80220 designated to Maintenance and Operations and $0.23735 designated to Debt Service), being less than the previous year's actual rate, and further that taxes are hereby levied on all properties now or hereinafter on the rolls of said district for the year 2025-2026.

Adopted this 19th day of August, 2025, by the Board of Trustees of the Plano Independent School District.

President, Board of Trustees
Plano Independent School District

Secretary, Board of Trustees
Plano Independent School District

Land	Value
Homesite:	0
Non Homesite:	0
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	0
Non Homesite:	790,000,000

Non Real	Count	Value
Personal Property:	3	2,134,067,674
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	0
Total Improvements	(+)	790,000,000
Total Non Real	(+)	2,134,067,674
Market Value	=	**2,924,067,674**
Productivity Loss	(-)	0
Appraised Value	=	**2,924,067,674**
Homestead Cap Loss	(-)	0
Non-HS (23.231) Cap Loss	(-)	0
Assessed Value	=	**2,924,067,674**
Total Exemptions Amount *(Breakdown on Next Page)*	(-)	2,824,067,674

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

M&O Net Taxable	=	**100,000,000**
I&S Net Taxable	=	**2,884,813,340**

APPROXIMATE TOTAL LEVY = (MNO TAXABLE * (MNO TAX RATE / 100)) + (INS TAXABLE * (INS TAX RATE / 100))
7,649,304.46 = (100,000,000 * (0.8022000 / 100)) + (2,884,813,340 * (0.2373500 / 100))

Estimated Certified Market Value:	2,924,067,674
Estimated Certified Taxable Value:	100,000,000

System computed estimate of value after all Under ARB Review props are complete.

Exemption Breakdown

Exemption	Count	Local	State	Total
ECO	4	2,784,813,340	0	2,784,813,340
FR	1	39,254,334	0	39,254,334
	Totals	**2,824,067,674**	**0**	**2,824,067,674**

New Value

TOTAL NEW VALUE MARKET:	**$0**
TOTAL NEW VALUE TAXABLE:	**$0**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS **$0**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS **$0**

New Ag / Timber Valuations

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	4	0	110,511	110,511
AB	5	2,325,545,092	0	2,325,545,092
	Totals	**2,325,545,092**	**110,511**	**2,325,655,603**

Land	Value
Homesite:	0
Non Homesite:	0
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	0
Non Homesite:	799,000,000

Non Real	Count	Value
Personal Property:	4	2,301,726,789
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	0
Total Improvements	(+)	799,000,000
Total Non Real	(+)	2,301,726,789
Market Value	=	**3,100,726,789**
Productivity Loss	(-)	0
Appraised Value	=	**3,100,726,789**
Homestead Cap Loss	(-)	0
Non-HS (23.231) Cap Loss	(-)	0
Assessed Value	=	**3,100,726,789**
Total Exemptions Amount *(Breakdown on Next Page)*	(-)	3,000,726,789

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

M&O Net Taxable	=	**100,000,000**
I&S Net Taxable	=	**3,100,685,929**

APPROXIMATE TOTAL LEVY = (MNO TAXABLE * (MNO TAX RATE / 100)) + (INS TAXABLE * (INS TAX RATE / 100))
8,161,678.05 = (100,000,000 * (0.8022000 / 100)) + (3,100,685,929 * (0.2373500 / 100))

Estimated Certified Market Value:	3,100,726,789
Estimated Certified Taxable Value:	100,000,000

System computed estimate of value after all Under ARB Review props are complete.

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	4	0	40,860	40,860
ECO	5	3,000,685,929	0	3,000,685,929
	Totals	**3,000,685,929**	**40,860**	**3,000,726,789**

New Value

TOTAL NEW VALUE MARKET:	**$0**
TOTAL NEW VALUE TAXABLE:	**$0**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS **$0**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS **$0**

New Ag / Timber Valuations

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable

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

Entity	Prop Count	Market Value	Exempt Amount	Tax Year
CAL	1	2,889,153	12,570	2026
CMC	1	1,019,758	186,461	2026
CPL	2	241,304	14,450	2026
CRY	1	3,202,404	1,161,369	2026
GCN	5	7,352,619	1,374,850	2026
JCN	5	7,352,619	1,374,850	2026
SAL	1	2,889,153	12,570	2026
SMC	1	1,019,758	14,766	2026
SPL	2	241,304	14,450	2026
SRY	1	3,202,404	1,161,369	2026

Year	Prop ID	Geo ID	Owner	Legal Description	Exemptions	Approved Date	Entity	Market Val	Exempt Amt
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	CAL	2,889,153	12,570
							CAL Total	**2,889,153**	**12,570**
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	CMC	1,019,758	186,461
							CMC Total	**1,019,758**	**186,461**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	CPL	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	CPL	200,106	4,190
							CPL Total	**241,304**	**14,450**
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	CRY	3,202,404	1,161,369
							CRY Total	**3,202,404**	**1,161,369**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	GCN	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	GCN	200,106	4,190
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	GCN	1,019,758	186,461
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	GCN	2,889,153	12,570
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	GCN	3,202,404	1,161,369
							GCN Total	**7,352,619**	**1,374,850**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	JCN	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	JCN	200,106	4,190
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	JCN	1,019,758	186,461
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	JCN	2,889,153	12,570
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	JCN	3,202,404	1,161,369
							JCN Total	**7,352,619**	**1,374,850**
2026	2895728	R-11324-001-003R-1	ONCOR ELECTRIC DELIVERY COMPANY LLC	CYRUS ONE ALLEN (CAL), BLK 1, LOT 3R; ** REPLAT **	PC	5/18/2026	SAL	2,889,153	12,570
							SAL Total	**2,889,153**	**12,570**

Year	Prop ID	Geo ID	Owner	Legal Description	Exemptions	Approved Date	Entity	Market Val	Exempt Amt
2026	2535950	P-9001-203-5247-1	MARTIN MARIETTA TEXAS READY-MIX LLC	BPP AT 2205 S MCDONALD ST	145B, PC	6/10/2026	SMC	1,019,758	14,766
							SMC Total	**1,019,758**	**14,766**
2026	16299	R-0040-000-0010-1	ONCOR ELECTRIC DELIVERY COMPANY	BIRGE ADDITION (CPL), LOT TRACT 1	PC	6/10/2026	SPL	41,198	10,260
2026	1973901	R-7043-000-0090-1	ONCOR ELECTRIC DELIVERY COMPANY	ABS A1043 D YEAMANS SURVEY, TRACT 9, 1.4992 ACRES; ** PLANO-SHILO RD SUB **	PC	5/18/2026	SPL	200,106	4,190
							SPL Total	**241,304**	**14,450**
2026	2987594	R-13924-00A-0020-1	LATTIMORE MATERIALS CO LP	LATTIMORE ADDITION (CRY), BLK A, LOT 2	PC	4/17/2026	SRY	3,202,404	1,161,369
							SRY Total	**3,202,404**	**1,161,369**

CHAPTER 42 LITIGATION INFORMATION FOR EFFECTIVE TAX RATE CALCULATION

CURRENT TAX YEAR: 2026

LITIGATION YEAR: 2025 **DATE INFORMATION CAPTURED FROM ENTITY WEBSITE: July 14, 2026**

ENTITY NAME	ENTITY CODE	LITIGATION YEAR	UNDER LITITATION CERTIFIED TAXABLE (ETR 6.A)	UNDER LITIGATION DISPUTED TAXABLE VALUE (ETR 6.B)	UNDER LITIGATION UNDISPUTED TAXABLE VALUE (ETR 6.C)
SCHOOLS					
ALLEN ISD	SAL	2025	$1,553,372,715	$90,732,669	$1,462,640,046
ANNA ISD	SAN	2025	$126,557,344	$3,488,332	$123,069,012
BLAND ISD	SBD	2025	$0	$0	$0
BLUE RIDGE ISD	SBL	2025	$321,000	$0	$321,000
CELINA ISD	SCL	2025	$93,483,127	$22,419,647	$71,063,480
COMMUNITY ISD	SCO	2025	$55,154,997	$601,460	$54,553,537
FARMERSVILLE ISD	SFC	2025	$44,085,754	$0	$44,085,754
FRISCO ISD	SFR	2025	$5,195,547,403	$513,577,451	$4,681,969,952
LEONARD ISD	SLN	2025	$1,995,000	$0	$1,995,000
LOVEJOY ISD	SLV	2025	$24,773,335	$591,923	$24,181,412
MCKINNEY ISD	SMC	2025	$1,494,221,807	$113,590,370	$1,380,631,437
MELISSA ISD	SML	2025	$244,698,485	$12,528,562	$232,169,923
PLANO ISD	SPL	2025	$7,568,136,585	$687,779,982	$6,880,356,603
PRINCETON ISD	SPN	2025	$193,156,291	$16,997,754	$176,158,537
PROSPER ISD	SPR	2025	$650,664,034	$51,766,431	$598,897,603
ROCKWALL ISD	SRW	2025	$0	$0	$0
ROYSE CITY ISD	SRY	2025	$0	$0	$0
TRENTON ISD	STR	2025	$0	$0	$0
VAN ALSTYNE ISD	SVA	2025	$0	$0	$0
WHITEWRIGHT ISD	SWH	2025	$0	$0	$0
WYLIE ISD	SWY	2025	$437,756,427	$31,613,883	$406,142,544
CITIES & TOWNS					
CITY OF ALLEN	CAL	2025	$1,066,029,918	$71,121,070	$994,908,848
CITY OF ANNA	CAN	2025	$125,668,839	$3,211,141	$122,457,698
CITY OF BLUE RIDGE	CBL	2025	$0	$0	$0
CITY OF CELINA	CCL	2025	$160,499,984	$25,512,018	$134,987,966
CITY OF CARROLLTON	CCR	2025	$2,346,158	$274,500	$2,071,658
CITY OF DALLAS	CDA	2025	$729,958,811	$63,476,741	$666,482,070
CITY OF FARMERSVILLE	CFC	2025	$43,136,648	$0	$43,136,648
CITY OF FRISCO	CFR	2025	$3,522,821,585	$367,252,022	$3,155,569,563
TOWN OF FAIRVIEW	CFV	2025	$82,194,840	$5,552,225	$76,642,615
CITY OF GARLAND	CGA	2025	$0	$0	$0
CITY OF JOSEPHINE	CJO	2025	$741,255	$0	$741,255
CITY OF LAVON	CLA	2025	$38,973,724	$508,791	$38,464,933
LOWRY CROSSING	CLC	2025	$0	$0	$0
CITY OF LUCAS	CLU	2025	$9,810,599	$425,848	$9,384,751
CITY OF MCKINNEY	CMC	2025	$2,461,145,108	$155,951,162	$2,305,193,946
CITY OF MELISSA	CML	2025	$243,167,369	$12,450,169	$230,717,200
CITY OF MURPHY	CMR	2025	$72,890,685	$3,834,050	$69,056,635
TOWN OF NEW HOPE	CNH	2025	$0	$0	$0
CITY OF NEVADA	CNV	2025	$0	$0	$0
CITY OF PARKER	CPK	2025	$14,773,681	$122,622	$14,651,059
CITY OF PLANO	CPL	2025	$6,498,496,106	$638,974,193	$5,859,521,913
CITY OF PRINCETON	CPN	2025	$189,474,212	$16,768,468	$172,705,744

CHAPTER 42 LITIGATION INFORMATION FOR EFFECTIVE TAX RATE CALCULATION

CURRENT TAX YEAR: 2026

LITIGATION YEAR: 2025 **DATE INFORMATION CAPTURED FROM ENTITY WEBSITE: July 14, 2026**

ENTITY NAME	ENTITY CODE	LITIGATION YEAR	UNDER LITITATION CERTIFIED TAXABLE (ETR 6.A)	UNDER LITIGATION DISPUTED TAXABLE VALUE (ETR 6.B)	UNDER LITIGATION UNDISPUTED TAXABLE VALUE (ETR 6.C)
CITIES & TOWNS					
TOWN OF PROSPER	CPR	2025	$457,523,881	$21,440,600	$436,083,281
CITY OF RICHARDSON	CRC	2025	$1,233,917,804	$111,195,020	$1,122,722,784
CITY OF ROYSE CITY	CRY	2025	$0	$0	$0
CITY OF SACHSE	CSA	2025	$13,604,654	$895,186	$12,709,468
CITY OF ST. PAUL	CSP	2025	$0	$0	$0
CITY OF VAN ALSTYNE	CVA	2025	$0	$0	$0
CITY OF WESTON	CWS	2025	$0	$0	$0
CITY OF WYLIE	CWY	2025	$362,657,984	$25,940,225	$336,717,759
COUNTY & COLLEGE					
COLLIN COUNTY	GCN	2025	$17,467,655,516	$1,557,441,963	$15,910,213,553
COLLIN CO. COLLEGE	JCN	2025	$17,457,224,108	$1,557,441,963	$15,899,782,145
SPECIAL DISTRICTS					
COLLIN CO. EMERG. SERVS.	ECC1	2025	$0	$0	$0
CELINA MMD#2	MCL02	2025	$0	$0	$0
NORTH PARKWAY MMD#1	MNP1	2025	$0	$0	$0
RAINWATER CROSSING MMD	MRWC	2025	$0	$0	$0
TRAILS OF BLUE RIDGE	RDTBR	2025	$0	$0	$0
BAINBRIDGE MUD	WBM	2025	$0	$0	$0
BLUE MEADOW MUD#1 (NOT TAXING)	WBMM1	2025	$0	$0	$0
BLUE MEADOW MUD#2 (NOT TAXING)	WBMM2	2025	$0	$0	$0
BLUE MEADOW MUD#3	WBMM3	2025	$0	$0	$0
BLUE MEADOW MUD#4 (NOT TAXING)	WBMM4	2025	$0	$0	$0
COLLIN COUNTY MUD#1	WCCM1	2025	$986,481	$37,092	$949,389
COLLIN COUNTY MUD#2	WCCM2	2025	$0	$0	$0
COLLIN COUNTY MUD#4	WCCM4	2025	$0	$0	$0
COLLIN COUNTY MUD#5	WCCM5	2025	$0	$0	$0
COLLIN COUNTY MUD#6	WCCM6	2025	$0	$0	$0
COLLIN COUNTY WCID#3	WCCW3	2025	$0	$0	$0
CHAMBERS GROVE MUD#1	WCGM1	2025	$0	$0	$0
COLLIN COUNTY MUD#10	WCM10	2025	$0	$0	$0
COLLIN COUNTY MUD#12 (NOT TAXING)	WCM12	2025	$0	$0	$0
MAGNOLIA POINTE MUD#1	WDRM1	2025	$0	$0	$0
DOUBLE R MUD #2A (NOT TAXING)	WDRM2	2025	$0	$0	$0
EAST COLLIN COUNTY MUD#1	WECM1	2025	$0	$0	$0
EAST FORK FWSD #1A	WEF1A	2025	$0	$0	$0
ELEVON MUD #1A	WEM1A	2025	$0	$0	$0
LC MUD #1	WLCM1	2025	$0	$0	$0
LAKEHAVEN MUD	WLHM1	2025	$0	$0	$0
COLLIN COUNTY MUD CR412	WM412	2025	$0	$0	$0
MCKINNEY MUD#1	WMM1	2025	$0	$0	$0
MCKINNEY MUD#2	WMM2	2025	$0	$0	$0
MCKINNEY MUD#2A (NOT TAXING)	WMM2A	2025	$0	$0	$0
NORTH COLLIN CO. MUD#1	WNCM1	2025	$0	$0	$0
RIVERFIELD MUD #1	WRFM1	2025	$0	$0	$0
RAINTREE MUD #1	WRTM1	2025	$0	$0	$0

CHAPTER 42 LITIGATION INFORMATION FOR EFFECTIVE TAX RATE CALCULATION

CURRENT TAX YEAR: 2026

LITIGATION YEAR: 2025 **DATE INFORMATION CAPTURED FROM ENTITY WEBSITE:** July 14, 2026

ENTITY NAME	ENTITY CODE	LITIGATION YEAR	UNDER LITITATION CERTIFIED TAXABLE (ETR 6.A)	UNDER LITIGATION DISPUTED TAXABLE VALUE (ETR 6.B)	UNDER LITIGATION UNDISPUTED TAXABLE VALUE (ETR 6.C)
SPECIAL DISTRICTS					
SEIS LAGOS UTILITY DIST	WSE	2025	$0	$0	$0
SOUTHEAST COLLIN MUD #1	WSEM1	2025	$0	$0	$0
SERENADE MUD	WSM	2025	$0	$0	$0
SEVEN SPRINGS MUD (NOT TAXING)	WSPM	2025	$0	$0	$0
TICKEY CREEK MUD	WTCM	2025	$0	$0	$0
UPTOWN MUD #1	WUM1	2025	$0	$0	$0
VAN ALSTYNE MUD#2	WVAM2	2025	$0	$0	$0
VAN ALSTYNE MUD#3	WVAM3	2025	$0	$0	$0
WEST PRESTON MUD#1	WWPM1	2025	$0	$0	$0

COLLIN COUNTY
ACTUAL COLLECTION RATES
2023-2025

ENTITY CODE	ENTITY NAME	ANTICIPATED COLLECTION RATE	FISCAL YEAR		
			2025 (1)	2024 (2)	2023 (3)
01	Collin County	**100.00%**	99.01%	99.04%	102.77%
05	Prosper	**100.00%**	99.22%	99.10%	103.70%
06	Allen	**100.00%**	99.23%	99.20%	102.47%
07	Anna	**100.00%**	99.14%	99.29%	103.47%
08	Blue Ridge	**100.00%**	97.16%	96.30%	98.67%
09	Celina	**100.00%**	99.29%	99.30%	105.70%
10	New Hope	**100.00%**	96.48%	95.95%	99.94%
11	Farmersville	**100.00%**	95.61%	96.44%	97.76%
12	Frisco	**100.00%**	99.21%	99.27%	101.76%
13	Lucas	**100.00%**	98.73%	98.75%	104.14%
14	McKinney	**100.00%**	98.87%	99.04%	103.74%
16	Melissa	**100.00%**	99.35%	99.27%	104.39%
17	Josephine	**100.00%**	98.49%	98.17%	102.20%
18	Lavon	**100.00%**	99.18%	99.34%	100.56%
20	Fairview	**100.00%**	98.38%	98.20%	100.85%
21	Murphy	**100.00%**	99.03%	98.93%	100.04%
22	Parker	**100.00%**	98.46%	98.77%	104.89%
23	Plano	**100.00%**	99.10%	99.24%	100.94%
24	Princeton	**100.00%**	98.96%	98.33%	103.07%
26	St. Paul	**100.00%**	99.09%	98.25%	105.76%
27	Wylie	**100.00%**	99.09%	99.09%	103.31%
28	Richardson	**100.00%**	99.53%	99.27%	99.32%
29	Sachse	**100.00%**	99.37%	99.48%	100.49%
31	Community ISD	**100.00%**	98.39%	98.32%	95.00%
35	Melissa ISD	**100.00%**	99.47%	99.18%	100.65%
39	Allen ISD	**100.00%**	99.28%	99.42%	99.30%
41	Lowry Crossing	**100.00%**	99.23%	98.29%	104.36%
43	Anna ISD	**100.00%**	98.35%	99.09%	99.13%
47	Blue Ridge ISD	**100.00%**	97.40%	96.69%	94.77%
51	Celina ISD	**100.00%**	98.86%	98.88%	102.18%
55	Farmersville ISD	**100.00%**	97.31%	97.07%	93.79%
59	Frisco ISD	**100.00%**	99.40%	99.44%	99.99%
60	Collin College	**100.00%**	99.07%	99.11%	102.25%
61	Nevada	**100.00%**	95.72%	97.80%	99.51%
65	Lovejoy ISD	**100.00%**	99.00%	98.94%	94.14%
69	McKinney ISD	**100.00%**	98.99%	98.95%	97.93%
73	Plano ISD	**100.00%**	99.26%	99.23%	95.78%
77	Princeton ISD	**100.00%**	98.78%	98.29%	98.13%
81	Prosper ISD	**100.00%**	99.27%	99.35%	102.42%
85	Wylie ISD	**100.00%**	99.34%	99.11%	97.89%
87	Weston	**100.00%**	94.24%	98.59%	101.13%

Kenneth L Maun
Tax Assessor/Collector
Collin County
P O Box 8046
McKinney Tx 75070

Monthly Collection Status Report
June 2024

Plano ISD #73 & 74

	Collections Month of June	Cumulative Total 10/1/23 thru 6/30/24	% of Collections
Current Tax Year Collections			
Base M&O	576,059.93	558,510,585.26	95.51%
Base I&S	162,673.86	157,718,597.95	
Late Renditon Penalty	6,278.86	288,735.19	
P&I M&O	115,701.96	1,061,297.90	
P&I I&S	31,196.72	294,734.30	
P&I I&S Bond	0.00	0.00	
Attorney Fee	20,393.20	130,334.30	
Prorate/Other	0.00	8,084.38	
Subtotal	912,304.53	718,004,284.90	95.75%
Delinquent TaxYears Collections			
Base M&O	(75,074.83)	(533,605.26)	
Base I&S	(16,652.99)	(106,221.92)	
Late Rendition Penalty	1,992.72	17,361.30	
P&I M&O	33,273.15	438,743.66	
P&I I&S	7,566.37	96,710.38	
P&I I&S Bond	0.00	0.00	
Attorney Fee	17,167.26	296,349.26	
Prorate/Other	0.00	0.00	
Subtotal	(31,728.32)	209,337.42	0.03%
Combined Current & Delinquent:			
Base M&O	500,985.10	557,976,980.00	
Base I&S	146,020.87	157,612,376.03	
Late Rendition Penalty	8,271.58	306,096.49	
P&I M&O	148,975.11	1,500,041.56	
P&I I&S	38,763.09	391,444.68	
P&I I&S Bond			
Attorney Fee	37,560.46	426,683.56	
Prorate/Other	0.00	8,084.38	
Total Collections	880,576.21	718,221,706.70	95.78%
Original 2023 Tax Levy		749,885,480.35	100.00%

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Year End Date = 07/01/2025 AND Month Range from 06/01/2025 to 06/30/2025 and Tax Units = {multiple}

73 - PLANO ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
100,071,946,836	21,299,331,896	78,772,614,940	1.042450	821,165,124.44	761,529,602.42	59,635,519.38	821,165,121.80

Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
99,394,200,406	24,451,991,315	74,942,209,091	1.042450	781,235,058.67	724,087,107.38	64,338,918.14	788,427,961.78

Start Value	Net Value Adj	Start Value + Net Value Adj	Actual Current Value
100,071,946,836	(677,746,430)	99,394,200,406	99,394,200,406

Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj	Actual Current Exemption
21,299,331,896	3,152,659,419	24,451,991,315	23,761,991,315

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1996	1,792.88	0.00	0.00	0.00	0.00	1,792.88	0.00	0.00
1997	1,925.99	0.00	0.00	0.00	0.00	1,925.99	0.00	0.00
1998	1,996.08	0.00	0.00	0.00	0.00	1,996.08	0.00	0.00
1999	2,740.91	0.00	0.00	0.00	0.00	2,740.91	0.00	0.00
2000	924.16	0.00	0.00	0.00	0.00	924.16	0.00	0.00
2001	4,552.35	0.00	0.00	0.00	511.03	4,041.32	0.00	11.22
2002	7,592.55	0.00	0.00	0.00	922.29	6,670.26	0.00	12.14
2003	14,921.54	0.00	0.00	0.00	3,351.59	11,569.95	0.00	22.46
2004	33,068.52	(3,578.35)	(3,578.35)	0.00	3,766.02	25,724.15	0.00	11.38
2005	29,939.81	0.00	0.00	0.00	4,144.30	25,795.51	0.00	13.84
2006	35,936.37	0.00	0.00	104.52	5,658.42	30,277.95	0.00	15.74
2007	34,794.46	0.00	0.00	0.00	5,602.26	29,192.20	0.00	16.10
2008	49,151.74	0.00	0.00	0.00	7,011.93	42,139.81	0.00	14.26
2009	67,739.91	0.00	0.00	0.00	7,180.53	60,559.38	162.11	10.62
2010	90,826.42	0.00	0.00	0.00	7,171.25	83,655.17	14.20	7.89
2011	120,663.71	0.00	0.00	33.57	8,973.81	111,689.90	0.00	7.43
2012	112,089.98	0.00	0.00	(339.07)	8,530.29	103,559.69	0.00	7.61
2013	124,958.89	0.00	0.00	0.00	7,662.99	117,295.90	0.00	6.13

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2024 AND Year End Date = 07/01/2025 AND Month Range from 06/01/2025 to 06/30/2025 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2014	368,152.32	(200,492.07)	(200,492.07)	0.00	7,405.07	160,255.18	0.00	2.01
2015	329,820.04	0.00	0.00	233.43	7,401.08	322,418.96	0.00	2.24
2016	396,232.09	0.00	0.00	404.91	11,030.55	385,201.54	0.00	2.78
2017	475,969.43	0.00	0.00	1,236.06	14,064.83	461,904.60	0.00	2.95
2018	527,755.47	0.00	0.00	647.55	22,425.70	505,329.77	0.00	4.24
2019	684,736.42	0.00	7,469.50	2,470.15	46,433.92	645,772.00	(0.55)	6.70
2020	701,977.72	(66.19)	41,470.97	1,432.69	75,957.10	667,491.59	(66.19)	10.21
2021	840,274.20	31,461.56	74,695.26	(3,828.46)	106,762.27	808,207.19	(396.23)	11.55
2022	1,220,729.29	35,965.52	(1,011,812.20)	(3,821.33)	(825,765.08)	1,034,682.17	(4,320.82)	0.00
2023	2,670,854.04	(76,594.37)	(5,672,418.83)	(310,673.29)	(4,312,014.10)	1,310,449.31	(117,388.84)	0.00
2024	761,529,602.42	(648,498.45)	(30,982,953.90)	141,694.43	724,977,362.30	5,569,286.22	(656,403.64)	99.23
TOTAL	**770,481,719.71**	**(861,802.35)**	**(37,747,619.62)**	**(170,404.84)**	**720,201,550.35**	**12,532,549.74**	**(778,399.96)**	
DELQ TOTAL	**8,952,117.29**	**(213,303.90)**	**(6,764,665.72)**	**(312,099.27)**	**(4,775,811.95)**	**6,963,263.52**	**(121,996.32)**	

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 AND Year End Date = 07/01/2026 AND Month Range from 06/01/2026 to 06/30/2026 and Tax Units = {multiple}

73 - PLANO ISD

CURRENT YEAR INFORMATION

Start Value	Start Exemption	Start Taxable	Rate	Calc Start Levy	Actual Start Levy	Start Frozen Loss	Start + Frozen
102,165,809,431	26,737,989,675	75,427,819,756	1.039550	784,109,900.27	742,530,633.38	41,579,275.15	784,109,908.53

Adjusted Value	Adjusted Exemption	Adj Taxable	Rate	Calc Adj Levy	Actual Current Levy	Adj Frozen Loss	Act Levy + Act Frozen
101,445,819,529	26,948,183,200	74,497,636,329	1.039550	774,440,178.46	708,829,082.86	65,611,105.55	774,440,188.41

Start Value	Net Value Adj	Start Value + Net Value Adj	Actual Current Value
102,165,809,431	(719,989,902)	101,445,819,529	101,445,819,529

Start Exemption	Net Exmp Adj	Start Exemp + Net Exmp Adj	Actual Current Exemption
26,737,989,675	210,193,525	26,948,183,200	26,948,183,200

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
1999	737.17	0.00	0.00	0.00	0.00	737.17	0.00	0.00
2000	(776.50)	0.00	0.00	0.00	0.00	(776.50)	0.00	0.00
2001	2,340.66	0.00	0.00	0.00	0.00	2,340.66	0.00	0.00
2002	4,969.60	0.00	0.00	0.00	0.00	4,969.60	0.00	0.00
2003	9,869.29	0.00	0.00	0.00	8.19	9,861.10	0.00	0.08
2004	23,026.51	0.00	0.00	0.00	1,173.48	21,853.03	0.00	5.09
2005	22,809.31	0.00	(4,870.68)	0.00	0.00	17,938.63	0.00	0.00
2006	26,978.74	0.00	0.00	0.00	414.83	26,563.91	0.00	1.53
2007	26,960.81	0.00	0.00	0.00	858.69	26,102.12	0.00	3.18
2008	39,920.95	0.00	0.00	0.00	858.69	39,062.26	0.00	2.15
2009	57,514.62	0.00	0.00	42.83	1,031.84	56,482.78	162.11	1.79
2010	79,250.23	0.00	0.00	0.00	858.69	78,391.54	14.20	1.08
2011	103,666.51	0.00	0.00	32.79	1,880.52	101,785.99	0.00	1.81
2012	94,657.84	0.00	0.00	0.00	1,344.77	93,313.07	0.00	1.42
2013	106,417.59	0.00	(199.52)	0.00	1,905.82	104,312.25	0.00	1.79
2014	151,577.55	0.00	(524.89)	0.00	1,872.00	149,180.66	0.00	1.23
2015	313,945.52	0.00	(174,858.50)	0.00	2,331.53	136,755.49	0.00	0.74
2016	376,839.62	0.00	(270.16)	185.16	5,760.37	370,809.09	0.00	1.52

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 AND Year End Date = 07/01/2026 AND Month Range from 06/01/2026 to 06/30/2026 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE	REFUNDS DUE	COL %
2017	452,461.09	0.00	(298.72)	207.41	5,973.86	446,188.51	0.00	1.32
2018	490,013.49	0.00	(518.14)	8.77	5,950.66	483,544.69	0.00	1.21
2019	630,547.97	0.00	(374.26)	223.17	11,516.62	618,657.09	0.00	1.82
2020	650,172.30	(257.97)	1,899.33	1,155.99	45,790.17	606,281.46	(257.97)	7.02
2021	770,416.08	0.00	3,187.52	2,726.10	111,120.67	662,482.93	(0.02)	14.35
2022	972,116.76	100,178.68	60,941.72	3,376.13	111,774.61	921,283.87	(165.43)	10.79
2023	875,040.60	101,393.30	(326,409.87)	(4,515.96)	(287,435.13)	836,065.86	(703.17)	0.00
2024	1,152,223.15	(71,439.83)	(5,675,775.90)	(130,591.61)	(5,671,574.47)	1,148,021.72	(178,185.24)	0.00
2025	742,530,633.38	(1,228,699.20)	(28,515,511.72)	(314,200.56)	708,751,893.20	5,263,228.46	(1,219,923.94)	99.26
TOTAL	**749,964,330.84**	**(1,098,825.02)**	**(34,633,583.79)**	**(441,349.78)**	**703,105,309.61**	**12,225,437.44**	**(1,399,059.46)**	
DELQ TOTAL	**7,433,697.46**	**129,874.18**	**(6,118,072.07)**	**(127,149.22)**	**(5,646,583.59)**	**6,962,208.98**	**(179,135.52)**	

COLLIN COUNTY
EXCESS DEBT COLLECTIONS
2025

Per Tax Code Sec. 26.04 (b) If the collector certified an anticipated collection 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 amount in the preceding year.

ENTITY CODE	ENTITY NAME	CERTIFIED COLLECTION RATE	ACTUAL COLLECTION RATE	EXCEEDS ANTICIPATED COLLECTION RATE
01	Collin County	**100.00%**	99.01%	No
05	Prosper	**100.00%**	99.22%	No
06	Allen	**100.00%**	99.23%	No
07	Anna	**100.00%**	99.14%	No
08	Blue Ridge	**100.00%**	97.16%	No
09	Celina	**100.00%**	99.29%	No
10	New Hope	**100.00%**	96.48%	No
11	Farmersville	**100.00%**	95.61%	No
12	Frisco	**100.00%**	99.21%	No
13	Lucas	**100.00%**	98.73%	No
14	McKinney	**100.00%**	98.87%	No
16	Melissa	**100.00%**	99.35%	No
17	Josephine	**100.00%**	98.49%	No
18	Lavon	**100.00%**	99.18%	No
20	Fairview	**100.00%**	98.38%	No
21	Murphy	**100.00%**	99.03%	No
22	Parker	**100.00%**	98.46%	No
23	Plano	**100.00%**	99.10%	No
24	Princeton	**100.00%**	98.96%	No
26	St. Paul	**100.00%**	99.09%	No
27	Wylie	**100.00%**	99.09%	No
28	Richardson	**100.00%**	99.53%	No
29	Sachse	**100.00%**	99.37%	No
31	Community ISD	**100.00%**	98.39%	No
35	Melissa ISD	**100.00%**	99.47%	No
39	Allen ISD	**100.00%**	99.28%	No
41	Lowry Crossing	**100.00%**	99.23%	No
43	Anna ISD	**100.00%**	98.35%	No
47	Blue Ridge ISD	**100.00%**	97.40%	No
51	Celina ISD	**100.00%**	98.86%	No
55	Farmersville ISD	**100.00%**	97.31%	No
59	Frisco ISD	**100.00%**	99.40%	No
60	Collin College	**100.00%**	99.07%	No
61	Nevada	**100.00%**	95.72%	No
65	Lovejoy ISD	**100.00%**	99.00%	No
69	McKinney ISD	**100.00%**	98.99%	No
73	Plano ISD	**100.00%**	99.26%	No
77	Princeton ISD	**100.00%**	98.78%	No
81	Prosper ISD	**100.00%**	99.27%	No
85	Wylie ISD	**100.00%**	99.34%	No
87	Weston	**100.00%**	94.24%	No

Land	Value
Homesite:	13,921,886,201
Non Homesite:	11,985,828,107
Ag Market:	962,716,201
Timber Market:	0

Improvement	Value
Homesite:	34,599,701,308
Non Homesite:	26,737,418,973

Non Real	Count	Value
Personal Property:	11,649	10,627,513,797
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	962,716,201	0
Ag Use:	526,625	0
Timber Use:	0	0
Productivity Loss:	962,189,576	0

Total Land	(+)	26,870,430,509
Total Improvements	(+)	61,337,120,281
Total Non Real	(+)	10,627,513,797
Market Value	=	**98,835,064,587**
Productivity Loss	(-)	962,189,576
Appraised Value	=	**97,872,875,011**
Homestead Cap Loss	(-)	724,465,543
Non-HS (23.231) Cap Loss	(-)	146,352,064
Assessed Value	=	**97,002,057,404**
Total Exemptions Amount *(Breakdown on Next Page)*	(-)	23,906,701,935

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

M&O Net Taxable	=	**73,095,355,469**
I&S Net Taxable	=	**76,096,041,398**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	541,861,677	314,304,849	940,027.64	957,537.02	1,117
DPS	36,904,716	21,065,526	53,304.22	53,304.22	74
OV65	15,479,117,768	10,173,366,068	43,609,810.14	44,050,117.20	26,295
Total	16,057,884,161	10,508,736,443	44,603,142.00	45,060,958.44	27,486
Tax Rate	1.0395500				

Freeze Taxable	(-)	10,508,736,443

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
DP	1,955,951	1,155,951	65,005	1,090,946	4
OV65	51,323,440	36,378,668	17,282,944	19,095,724	76
Total	53,279,391	37,534,619	17,347,949	20,186,670	80

Transfer Adjustment	(-)	20,186,670
Freeze Adjusted M&O Net Taxable	=	**62,566,432,356**
Freeze Adjusted I&S Net Taxable	=	**65,567,118,285**

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
702,134,617.61 = (62,566,432,356 * (0.8022000 / 100)) + (65,567,118,285 * (0.2373500 / 100)) + 44,603,142.00

Estimated Certified Market Value:	98,835,064,587
Estimated Certified Taxable Value:	73,095,355,469

System computed estimate of value after all Under ARB Review props are complete.

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	11,178	0	640,910,160	640,910,160
145D	40	0	548,934	548,934
145D1	25	0	1,625,000	1,625,000
145F	93	0	4,380,114	4,380,114
CHODO	1	22,113,243	0	22,113,243
CHODO (Partial)	5	29,514,592	0	29,514,592
DP	1,127	0	64,781,346	64,781,346
DPS	74	0	4,260,000	4,260,000
DV1	251	0	2,033,000	2,033,000
DV1S	16	0	72,500	72,500
DV2	161	0	1,326,135	1,326,135
DV2S	9	0	67,500	67,500
DV3	163	0	1,437,000	1,437,000
DV3S	7	0	70,000	70,000
DV4	537	0	3,534,000	3,534,000
DV4S	40	0	348,000	348,000
DVHS	660	0	262,760,981	262,760,981
DVHSS	67	0	20,513,228	20,513,228
ECO	5	3,000,685,929	0	3,000,685,929
EX-XG	2	0	728,752	728,752
EX-XI	4	0	13,270,068	13,270,068
EX-XJ	32	0	223,228,120	223,228,120
EX-XL	3	0	2,958,009	2,958,009
EX-XV	2,566	0	7,424,199,129	7,424,199,129
EX-XV (Prorated)	3	0	15,873,506	15,873,506
FDHS	1	596,879	0	596,879
FR	83	1,117,433,092	0	1,117,433,092
FRSS	1	0	346,026	346,026
HS	64,701	0	8,948,500,009	8,948,500,009
HT	69	17,581,785	0	17,581,785
LVE	35	310,943,104	0	310,943,104
MED	3	0	92,598,402	92,598,402
OV65	27,760	0	1,637,214,162	1,637,214,162
OV65S	184	0	10,946,137	10,946,137
PC	51	6,190,728	0	6,190,728
PPV	13	6,039	0	6,039
QVSS	3	0	669,423	669,423
SO	106	22,436,903	0	22,436,903
	Totals	**4,527,502,294**	**19,379,199,641**	**23,906,701,935**

Land	Value
Homesite:	1,549,952,747
Non Homesite:	27,175,118
Ag Market:	5,132,253
Timber Market:	0

Improvement	Value
Homesite:	3,895,508,647
Non Homesite:	425,347,451

Non Real	Count	Value
Personal Property:	17	25,923,611
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	5,132,253	0
Ag Use:	3,793	0
Timber Use:	0	0
Productivity Loss:	5,128,460	0

Total Land	(+)	1,582,260,118
Total Improvements	(+)	4,320,856,098
Total Non Real	(+)	25,923,611
Market Value	=	**5,929,039,827**
Productivity Loss	(-)	5,128,460
Appraised Value	=	**5,923,911,367**
Homestead Cap Loss	(-)	72,560,407
Non-HS (23.231) Cap Loss	(-)	4,005,645
Assessed Value	=	**5,847,345,315**
Total Exemptions Amount *(Breakdown on Next Page)*	(-)	1,452,760,319
Net Taxable	=	**4,394,584,996**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	36,523,957	22,895,467	103,952.33	105,533.67	71
DPS	2,537,308	1,537,308	2,841.36	2,841.36	5
OV65	1,074,900,268	739,640,968	3,919,828.20	3,955,503.89	1,707
Total	1,113,961,533	764,073,743	4,026,621.89	4,063,878.92	1,783
Tax Rate	1.0395500				

Freeze Taxable	(-)	764,073,743

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	6,500,701	4,947,112	3,743,785	1,203,327	8
Total	6,500,701	4,947,112	3,743,785	1,203,327	8

Transfer Adjustment	(-)	1,203,327
Freeze Adjusted Taxable	=	**3,629,307,926**

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
41,755,092.43 = 3,629,307,926 * (1.0395500 / 100) + 4,026,621.89

Estimated Certified Market Value:	5,696,306,464
Estimated Certified Taxable Value:	4,137,221,695

System computed estimate of value after all Under ARB Review props are complete.

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	17	0	1,891,466	1,891,466
DP	71	0	4,073,490	4,073,490
DPS	5	0	300,000	300,000
DSTRS	1	0	1	1
DV1	14	0	112,000	112,000
DV2	12	0	112,500	112,500
DV3	14	0	146,000	146,000
DV4	45	0	468,000	468,000
DV4S	1	0	12,000	12,000
DVHS	9	0	3,403,438	3,403,438
EX-XV	9	0	418,155,549	418,155,549
FRSS	1	0	225,399	225,399
HS	6,635	0	912,716,727	912,716,727
HT	2	764,506	0	764,506
OV65	1,877	0	109,929,228	109,929,228
OV65S	8	0	450,000	450,000
SO	15	15	0	15
	Totals	**764,521**	**1,451,995,798**	**1,452,760,319**

Land	Value
Homesite:	15,471,838,948
Non Homesite:	12,013,003,225
Ag Market:	967,848,454
Timber Market:	0

Improvement	Value
Homesite:	38,495,209,955
Non Homesite:	27,162,766,424

Non Real	Count	Value
Personal Property:	11,666	10,653,437,408
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	967,848,454	0
Ag Use:	530,418	0
Timber Use:	0	0
Productivity Loss:	967,318,036	0

Total Land	(+)	28,452,690,627
Total Improvements	(+)	65,657,976,379
Total Non Real	(+)	10,653,437,408
Market Value	=	**104,764,104,414**
Productivity Loss	(-)	967,318,036
Appraised Value	=	**103,796,786,378**
Homestead Cap Loss	(-)	797,025,950
Non-HS (23.231) Cap Loss	(-)	150,357,709
Assessed Value	=	**102,849,402,719**
Total Exemptions Amount *(Breakdown on Next Page)*	(-)	25,359,462,254

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

M&O Net Taxable	=	**77,489,940,465**
I&S Net Taxable	=	**80,490,626,394**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	578,385,634	337,200,316	1,043,979.97	1,063,070.69	1,188
DPS	39,442,024	22,602,834	56,145.58	56,145.58	79
OV65	16,554,018,036	10,913,007,036	47,529,638.34	48,005,621.09	28,002
Total	17,171,845,694	11,272,810,186	48,629,763.89	49,124,837.36	29,269
Tax Rate	1.0395500				

Freeze Taxable	(-)	11,272,810,186

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
DP	1,955,951	1,155,951	65,005	1,090,946	4
OV65	57,824,141	41,325,780	21,026,729	20,299,051	84
Total	59,780,092	42,481,731	21,091,734	21,389,997	88

Transfer Adjustment	(-)	21,389,997
Freeze Adjusted M&O Net Taxable	=	**66,195,740,282**
Freeze Adjusted I&S Net Taxable	=	**69,196,426,211**

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
743,889,710.04 = (66,195,740,282 * (0.8022000 / 100)) + (69,196,426,211 * (0.2373500 / 100)) + 48,629,763.89

Estimated Certified Market Value:	104,531,371,051
Estimated Certified Taxable Value:	77,232,577,164

System computed estimate of value after all Under ARB Review props are complete.

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	11,195	0	642,801,626	642,801,626
145D	40	0	548,934	548,934
145D1	25	0	1,625,000	1,625,000
145F	93	0	4,380,114	4,380,114
CHODO	1	22,113,243	0	22,113,243
CHODO (Partial)	5	29,514,592	0	29,514,592
DP	1,198	0	68,854,836	68,854,836
DPS	79	0	4,560,000	4,560,000
DSTRS	1	0	1	1
DV1	265	0	2,145,000	2,145,000
DV1S	16	0	72,500	72,500
DV2	173	0	1,438,635	1,438,635
DV2S	9	0	67,500	67,500
DV3	177	0	1,583,000	1,583,000
DV3S	7	0	70,000	70,000
DV4	582	0	4,002,000	4,002,000
DV4S	41	0	360,000	360,000
DVHS	669	0	266,164,419	266,164,419
DVHSS	67	0	20,513,228	20,513,228
ECO	5	3,000,685,929	0	3,000,685,929
EX-XG	2	0	728,752	728,752
EX-XI	4	0	13,270,068	13,270,068
EX-XJ	32	0	223,228,120	223,228,120
EX-XL	3	0	2,958,009	2,958,009
EX-XV	2,575	0	7,842,354,678	7,842,354,678
EX-XV (Prorated)	3	0	15,873,506	15,873,506
FDHS	1	596,879	0	596,879
FR	83	1,117,433,092	0	1,117,433,092
FRSS	2	0	571,425	571,425
HS	71,336	0	9,861,216,736	9,861,216,736
HT	71	18,346,291	0	18,346,291
LVE	35	310,943,104	0	310,943,104
MED	3	0	92,598,402	92,598,402
OV65	29,637	0	1,747,143,390	1,747,143,390
OV65S	192	0	11,396,137	11,396,137
PC	51	6,190,728	0	6,190,728
PPV	13	6,039	0	6,039
QVSS	3	0	669,423	669,423
SO	121	22,436,918	0	22,436,918
	Totals	**4,528,266,815**	**20,831,195,439**	**25,359,462,254**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	83,456	6,644.3485	$112,711,124	$47,932,887,174	$36,304,922,720
B	Multi-Family Residential	1,596	89.8913	$185,792,445	$9,326,849,507	$9,257,022,417
C1	Vacant Lots and Tracts	878	1,094.2738	$243,109	$448,366,895	$438,960,734
D1	Qualified Ag Land	297	3,456.5793	$0	$962,716,201	$525,398
D2	Improvements on Qualified Ag Land	53		$64,796	$1,073,836	$1,073,836
E	Rural Non-Ag Land & Imprvs	163	545.7850	$140,748	$129,701,243	$110,528,806
F1	Commercial Real Property	3,315	6,000.0407	$308,625,079	$19,068,558,749	$18,950,480,536
F2	Industrial and Manufacturing Real Prop	49	325.3240	$49,944,623	$2,543,560,250	$1,844,268,114
J2	Gas Distribution Systems	9		$0	$206,477,968	$206,227,968
J3	Electric Companies and Co-Ops	58	246.4281	$14,450	$330,656,051	$329,891,601
J4	Telephone Companies and Co-Ops	49	10.4127	$0	$85,713,268	$84,434,176
J5	Railroads	25	125.1098	$0	$2,936,527	$2,811,527
J6	Pipelines	2	5.6220	$0	$530,647	$405,647
J7	Cable Television Companies	9		$0	$40,614,778	$40,377,172
J8	Other Utilities	38		$0	$3,912,023	$3,223,096
L1	Commercial Personal Property	11,066		$4,717,481	$6,251,989,098	$4,628,683,875
L2	Industrial and Manufacturing Personal	182		$0	$3,071,450,481	$510,747,941
M1	Tangible Personal Mobile Homes	463		$213,043	$13,142,000	$12,183,490
O	Residential Real Property Inventory	610	206.9660	$29,671,539	$142,650,566	$140,143,653
S	Special Personal Property Inventory	105		$0	$228,442,762	$228,442,762
X	Totally Exempt Property	2,631	9,682.7277	$148,063,947	$8,042,834,563	$0
		Totals	28,433.5089	$840,202,384	$98,835,064,587	$73,095,355,469

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	9,235	734.8447	$16,460,642	$5,403,474,118	$4,302,971,252
B	Multi-Family Residential	141	1.9611	$0	$55,155,876	$50,649,026
C1	Vacant Lots and Tracts	3	3.6346	$0	$1,186,132	$924,531
D1	Qualified Ag Land	7	31.9504	$0	$5,132,253	$3,793
E	Rural Non-Ag Land & Imprvs	8	8.2664	$0	$8,134,339	$6,981,454
F1	Commercial Real Property	5	2.5684	$0	$7,638,506	$5,321,872
L1	Commercial Personal Property	17		$0	$25,923,611	$24,032,145
O	Residential Real Property Inventory	7	2.5768	$2,645,394	$4,239,443	$3,700,923
X	Totally Exempt Property	9	36.6000	$0	$418,155,549	$0
		Totals	822.4024	$19,106,036	$5,929,039,827	$4,394,584,996

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	92,691	7,379.1932	$129,171,766	$53,336,361,292	$40,607,893,972
B	Multi-Family Residential	1,737	91.8524	$185,792,445	$9,382,005,383	$9,307,671,443
C1	Vacant Lots and Tracts	881	1,097.9084	$243,109	$449,553,027	$439,885,265
D1	Qualified Ag Land	304	3,488.5297	$0	$967,848,454	$529,191
D2	Improvements on Qualified Ag Land	53		$64,796	$1,073,836	$1,073,836
E	Rural Non-Ag Land & Imprvs	171	554.0514	$140,748	$137,835,582	$117,510,260
F1	Commercial Real Property	3,320	6,002.6091	$308,625,079	$19,076,197,255	$18,955,802,408
F2	Industrial and Manufacturing Real Prop	49	325.3240	$49,944,623	$2,543,560,250	$1,844,268,114
J2	Gas Distribution Systems	9		$0	$206,477,968	$206,227,968
J3	Electric Companies and Co-Ops	58	246.4281	$14,450	$330,656,051	$329,891,601
J4	Telephone Companies and Co-Ops	49	10.4127	$0	$85,713,268	$84,434,176
J5	Railroads	25	125.1098	$0	$2,936,527	$2,811,527
J6	Pipelines	2	5.6220	$0	$530,647	$405,647
J7	Cable Television Companies	9		$0	$40,614,778	$40,377,172
J8	Other Utilities	38		$0	$3,912,023	$3,223,096
L1	Commercial Personal Property	11,083		$4,717,481	$6,277,912,709	$4,652,716,020
L2	Industrial and Manufacturing Personal	182		$0	$3,071,450,481	$510,747,941
M1	Tangible Personal Mobile Homes	463		$213,043	$13,142,000	$12,183,490
O	Residential Real Property Inventory	617	209.5428	$32,316,933	$146,890,009	$143,844,576
S	Special Personal Property Inventory	105		$0	$228,442,762	$228,442,762
X	Totally Exempt Property	2,640	9,719.3277	$148,063,947	$8,460,990,112	$0
	Totals		29,255.9113	$859,308,420	$104,764,104,414	$77,489,940,465

New Value

TOTAL NEW VALUE MARKET:	**$859,308,420**
TOTAL NEW VALUE TAXABLE:	**$700,549,210**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (public, religious, charitable,	37	2025 Market Value	$144,393,864
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$144,393,864**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	11,017	$613,227,044
145F	11.145 (f) Single Situs, Related Business Entity	76	$3,969,679
DP	Disabled Person	13	$699,600
DPS	Disabled Person Surviving Spouse	9	$540,000
DV1	Disabled Veteran 10% - 29%	10	$65,000
DV1S	Disabled Veteran Surviving Spouse 10% - 29%	2	$10,000
DV2	Disabled Veteran 30% - 49%	10	$73,500
DV2S	Disabled Veteran Surviving Spouse 30% - 49%	1	$7,500
DV3	Disabled Veteran 50% - 69%	22	$238,000
DV3S	Disabled Veteran Surviving Spouse 50% - 69%	1	$10,000
DV4	Disabled Veteran 70% - 100%	50	$600,000
DV4S	Disabled Veteran Surviving Spouse 70% - 100%	1	$12,000
DVHS	100% Disabled Veteran Homestead	33	$10,894,346
DVHSS	100% Disabled Veteran Homestead Surviving Sp	4	$1,163,721
HS	General Homestead	789	$102,585,136
OV65	Age 65 or Older	1,753	$103,082,342
OV65S	Age 65 or Older Surviving Spouse	16	$960,000
QVSS	11.136 Qualifying Veteran Surviving Spouse	3	$669,423
	PARTIAL EXEMPTIONS VALUE LOSS	**13,810**	**$838,807,291**
		NEW EXEMPTIONS VALUE LOSS	**$983,201,155**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS **$983,201,155**

New Ag / Timber Valuations

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
70,890	$614,707	$149,507	$465,200

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
70,810	$614,323	$149,478	$464,845

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
70,890	$535,683	$140,000	$395,683

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
70,810	$535,628	$140,000	$395,628

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
9,425	$5,929,039,827	$4,137,034,872

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Entity	Prop Count	Market Begin	Market Final	Market Loss	Taxable Begin	Taxable Final	Taxable Loss	Tax Year
CAL	3	3,217,234	2,515,981	(701,253)	3,217,234	2,515,981	(701,253)	2025
CAN	59	19,402,407	15,844,680	(3,557,727)	17,004,522	13,532,493	(3,472,029)	2025
CCL	1	292,500	292,500	-	240,000	240,000	-	2025
CDA	6	3,463,351	2,594,191	(869,160)	3,417,322	2,640,220	(777,102)	2025
CFC	1	400,087	260,000	(140,087)	400,087	260,000	(140,087)	2025
CFR	18	60,443,961	29,407,071	(31,036,890)	59,849,625	28,916,073	(30,933,552)	2025
CJO	1	212,204	140,000	(72,204)	212,204	140,000	(72,204)	2025
CLU	4	5,207,747	4,441,185	(766,562)	4,794,030	4,233,185	(560,845)	2025
CMC	20	59,255,445	56,214,927	(3,040,518)	56,610,628	29,657,361	(26,953,267)	2025
CMR	1	489,377	489,377	-	489,377	489,377	-	2025
CPL	34	154,040,214	140,163,232	(13,876,982)	153,458,126	139,783,348	(13,674,778)	2025
CPN	8	38,398,208	33,542,641	(4,855,567)	31,982,421	31,982,421	-	2025
CPR	3	34,083,084	19,664,374	(14,418,710)	34,083,084	19,664,374	(14,418,710)	2025
CRC	4	13,149,174	10,707,174	(2,442,000)	12,910,471	10,468,471	(2,442,000)	2025
GCN	190	405,680,816	328,360,324	(77,320,492)	387,499,557	292,317,063	(95,182,494)	2025
JCN	190	405,680,816	328,360,324	(77,320,492)	387,390,458	292,723,273	(94,667,185)	2025
SAL	3	3,217,234	2,515,981	(701,253)	3,217,234	2,515,981	(701,253)	2025
SAN	62	23,172,017	19,614,290	(3,557,727)	18,676,964	15,204,935	(3,472,029)	2025
SCO	3	525,165	294,189	(230,976)	415,458	182,000	(233,458)	2025
SFC	1	400,087	260,000	(140,087)	400,087	260,000	(140,087)	2025
SFR	27	64,920,288	33,528,503	(31,391,785)	64,070,479	32,984,236	(31,086,243)	2025
SMC	17	58,776,817	55,813,299	(2,963,518)	57,048,062	30,302,017	(26,746,045)	2025
SML	1	2,781,283	2,781,283	-	1,819,501	1,754,956	(64,545)	2025
SPL	41	169,438,669	151,809,286	(17,629,383)	168,366,313	150,883,487	(17,482,826)	2025
SPN	17	40,557,282	35,394,614	(5,162,668)	33,830,163	33,690,163	(140,000)	2025
SPR	7	35,242,707	20,746,997	(14,495,710)	35,190,207	20,688,004	(14,502,203)	2025
SWY	1	82,688	82,688	-	82,688	82,688	-	2025
SBL	6	1,573,172	1,444,289	(128,883)	498,260	459,260	(39,000)	2025
SLV	3	4,546,467	3,779,905	(766,562)	4,202,467	3,639,905	(562,562)	2025
CBL	2	461,236	371,353	(89,883)	370,642	370,642	-	2025
WCCM2	5	1,355,281	1,355,281	-	1,355,281	1,355,281	-	2025
CPK	2	1,793,785	997,649	(796,136)	1,689,286	947,649	(741,637)	2025
WCCM4	2	574,472	267,371	(307,101)	267,371	267,371	-	2025
SBD	1	446,940	295,000	(151,940)	417,144	295,000	(122,144)	2025

2026 Lawsuit Loss Report (Prior Year)

Entity	Prop Count	Assessed Certified	Assessed Final	Assessed Loss	Tax Year
CAL	111	2,192,210,790	2,018,074,902	-174,135,888	2025
CAN	9	132,582,387	110,118,712	-22,463,675	2025
CCL	13	215,302,494	187,298,007	-28,004,487	2025
CCR	3	128,034,023	123,400,000	-4,634,023	2025
CDA	44	797,794,057	729,869,958	-67,924,099	2025
CFC	4	50,331,909	47,145,000	-3,186,909	2025
CFR	167	4,089,805,385	3,800,541,712	-289,263,673	2025
CFV	10	165,971,919	150,250,715	-15,721,204	2025
CJO	2	561,327	550,000	-11,327	2025
CLA	100	29,809,022	27,867,616	-1,941,406	2025
CLU	1	6,300,000	5,900,000	-400,000	2025
CMC	317	3,079,519,901	2,851,976,164	-227,543,737	2025
CML	15	332,799,700	313,276,070	-19,523,630	2025
CMR	25	149,348,200	139,169,123	-10,179,077	2025
CNV	1	3,194,810	737,686	-2,457,124	2025
CPK	1	1,586,388	1,545,388	-41,000	2025
CPL	496	8,402,974,129	7,727,289,804	-675,684,325	2025
CPN	19	29,101,785	25,487,000	-3,614,785	2025
CPR	27	454,374,433	425,601,094	-28,773,339	2025
CRC	40	1,286,108,645	1,195,111,075	-90,997,570	2025
CRY	1	325,079	320,000	-5,079	2025
CSA	4	16,347,339	14,824,467	-1,522,872	2025
CSP	1	8,172,023	8,109,108	-62,915	2025
CWY	35	214,028,844	201,306,080	-12,722,764	2025
GCN	1,594	21,894,857,292	20,207,083,170	-1,687,774,122	2025
JCN	1,594	21,894,857,292	20,207,083,170	-1,687,774,122	2025
SAL	137	3,112,961,590	2,885,016,868	-227,944,722	2025
SAN	9	132,582,387	110,118,712	-22,463,675	2025
SCL	7	124,582,056	106,005,374	-18,576,682	2025
SCO	104	33,829,959	31,387,476	-2,442,483	2025
SFC	4	50,331,909	47,145,000	-3,186,909	2025
SFR	235	7,012,055,177	6,424,551,172	-587,504,005	2025
SLV	1	2,588,435	2,475,000	-113,435	2025
SMC	398	1,882,793,956	1,716,036,352	-166,757,604	2025
SML	16	333,203,921	313,679,070	-19,524,851	2025
SPL	568	8,479,146,230	7,655,039,879	-824,106,351	2025
SPN	21	33,600,427	29,069,290	-4,531,137	2025
SPR	49	683,007,345	633,218,007	-49,789,338	2025
SRY	1	325,079	320,000	-5,079	2025
SWY	51	269,722,411	253,020,970	-16,701,441	2025
WCCM1	3	11,800,000	10,850,000	-950,000	2025
WCCM2	1	351,012	342,000	-9,012	2025
WDRM1	1	264,800	260,000	-4,800	2025
WMM1	1	546,000	525,000	-21,000	2025
WMM2	126	38,801,541	35,000,000	-3,801,541	2025

PLANO ISD

ADDITIONAL INFORMATION NEEDED

TEA SUMMARY OF FINANCE STATE REVENUE TEMPLATE:

Please email the entire TEA Summary of Finance State Revenue Template for 2026-2027 for calculation of the Voter-Approval Tax Rate.

CONFIRMATION OF EXEMPTIONS:

HOMESTEAD EXEMPTION	OVER AGE 65 EXEMPTION	DISABLED PERSONS	FREEPORT EXEMPTION	OVER 65 FREEZE CEILING
$140,000	$60,000	$60,000	Yes	Yes

If No Changes, please initial: CR

If Changes, please list: _____

Please provide a copy of the ordinance adopting the above changes.

TAX RATIFICATION ELECTION:

Do you plan on a Tax Ratification Election this year? No

CHAPTER 313 AGREEMENTS:

Does your School District have an active Chapter 313 Agreement? Yes

POLLUTION CONTROL EXEMPTION:

Certified expenses from the Texas Commission on Environmental Quality (TCEQ): No

Must Provide Copy of Letter from TCEQ.

PLEASE ENTER ALL PERTINENT IMFORMATION AND RETURN AS SOON AS POSSIBLE. FORM MUST BE SIGNED AND DATED FOR TNT CALCULATIONS. THIS FORM WILL APPEAR IN THE HYPERLINK AS REQURIED BY TAX CODE SECTION 26.04 (d-1)

Entity Name: Plano ISD

Confirmation: Courtney Reeves (Signature) Date: 06/25/2026

PLANO ISD

DEBT INFORMATION

TOTAL 2026 DEBT TO BE PAID WITH 2026 PROPERTY TAXES

Please provide the Name of Debt and Amount:

NAME	PRINCIPLE	INTEREST	OTHER	TOTAL
Series 2025B - Refunding	43,370,000.00	6,612,500.00		$49,982,500.00
Series 2025A - Building	1,020,000.00	1,575,250.00		$2,595,250.00
Series 2025 - Building	60,170,000.00	27,650,650.00		$87,820,650.00
Series 2023 - Building	19,150,000.00	23,888,306.26		$43,038,306.26
Series 2019 - Build & Ref	235,000.00	34,200.00		$269,200.00
Series 2017 - Building	915,000.00	142,800.00		$1,057,800.00
Series 2009B - Building	5,690,000.00	3,777,142.50		$9,467,142.50
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			TOTAL	$194,230,849

Amount (if any) of debt paid from other fund balances: $34,052,553

Amount (if any) of debt paid from other sources (State Aid): N/A

TEA SUMMARY OF FINANCE STATE REVENUE TEMPLATE:

$160,178,296

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Entity Name: Plano ISD

Confirmation: Courtney Reeves (Signature)

Date: 08/03/26

If you have any questions, please contact Jayna Dean at (972) 547-5049

Tax Code Section 26.012 (7)(8)

Definition of Debt

(7) "Debt" means:

(A) a bond, warrant, certificate of obligation, or other evidence of indebtedness owed by a taxing unit that:

(i) is payable from property taxes in installments over a period of more than one year, not budgeted for payment from maintenance and operations funds, and secured by a pledge of property taxes; and

(ii) meets on of the following requirements:

(a) has been approved at an election;

(b) includes self-supporting debt;

(c) evidences a loan under a state or federal financial assistance program;

(d) is issued for designated infrastructure;

(e) is a refunding bond;

(f) is issued in response to an emergency under Section 1431.015, Government Code;

(g) is issued for renovating, improving, or equipping existing buildings or facilities;

(h) is issued for vehicles or equipment; or

(i) is issued for a project under Chapter 311, Tax Code, or Chapter 222, Transportation Code, that is located in a reinvestment zone created under one of those chapters; or

(B) a payment made under contract to secure indebtedness of a similar nature issued by another political subdivision on behalf of the taxing unit.

(8) "Debt service" means the total amount expended or to be expended by a taxing unit from property tax revenues to pay principal of and interest on debts or other payments required by contract to secure the debts and, if the unit is created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution, payments on debts that the unit anticipates incurring in the next calendar year.

Detail Collection Summary Report

Deposit Date from 10/01/2025 to 07/07/2026 and Tax Unit = 73 AND Exclude Overpay Refunds = TRUE AND Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
73 - PLANO ISD				
Current				
Levy	547,041,060.93	161,855,137.19	0.00	708,896,198.12
Interest	270,466.91	79,400.89	0.00	349,867.80
Penalty	954,314.06	280,488.51	0.00	1,234,802.57
Collection Fees	206,494.71	0.00	0.00	206,494.71
25.25(d)	15,468.99	0.00	0.00	15,468.99
Rendition Penalty	296,804.27	0.00	0.00	296,804.27
VIT Overage Payment	236,131.67	0.00	0.00	236,131.67
313 Limitation Appraised Value	0.00	5,186,038.80	0.00	5,186,038.80
Recalc Refund	(3,962,226.82)	(1,172,319.71)	0.00	(5,134,546.53)
Recalc Refund Collection Fees	(233.59)	0.00	0.00	(233.59)
Recalc Refund P&I	(2,905.91)	(859.64)	0.00	(3,765.55)
Recalc Rendition Pen Refund	(611.36)	0.00	0.00	(611.36)
Current Total:	**545,054,763.86**	**166,227,886.04**	**0.00**	**711,282,649.90**
Delinquent				
Levy	1,854,806.23	532,264.17	0.00	2,387,070.40
Ag Levy	130,866.58	32,854.57	0.00	163,721.15
Interest	189,490.81	51,358.12	0.00	240,848.93
Penalty	151,894.30	43,177.69	0.00	195,071.99
Collection Fees	332,935.40	0.00	0.00	332,935.40
Bankruptcy Interest	1,498.08	0.00	0.00	1,498.08
Rendition Penalty	15,824.29	0.00	0.00	15,824.29
Excess Proceeds	0.06	0.00	0.00	0.06
Mobile Home Escrow	(0.75)	0.00	0.00	(0.75)
VIT Overage Payment	92.31	0.00	0.00	92.31
Recalc Refund	(6,327,921.70)	(1,854,899.70)	0.00	(8,182,821.40)
Recalc Refund Collection Fees	(14,324.55)	0.00	0.00	(14,324.55)
Recalc Refund P&I	(21,926.94)	(6,425.56)	0.00	(28,352.50)
Recalc Rendition Pen Refund	(68.93)	0.00	0.00	(68.93)
Delinquent Total:	**(3,686,834.81)**	**(1,201,670.71)**	**0.00**	**(4,888,505.52)**
Grand Total:	**541,367,929.05**	**165,026,215.33**	**0.00**	**706,394,144.38**

6,349,917.57

I&S = 1,841,325

8,211,242.83