

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Boling Independent School District

School District's Name

(979) 657-2770

Phone (area code and number)

P.O. Box 160 Boling Texas

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

www.bolingisd.net

School District's Website Address

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

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 530,451,513
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	\$ 38,139,954
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 492,311,559
4.	Prior year total adopted tax rate.	\$ 1.0569 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 492,311,559

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 6,633,170 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:.. + \$ 3,152,452 C. Value loss. Add A and B. ⁶	\$ 9,785,622
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 3,445,948 B. Current year productivity or special appraised value: - \$ 120,794 C. Value loss. Subtract B from A. ⁷	\$ 3,326,154
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 13,111,776
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 479,199,783
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 5,064,662
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 16,896
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 5,081,558
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values. ¹¹ \$ 507,875,925 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.	\$ 507,875,925
18.	Total value of properties under protest or not included on certified appraisal roll. ¹² A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ 41,738,800 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 41,738,800

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(13)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §§26.012 and 26.04(c-2)¹¹ Tex. Tax Code §26.012(6)¹² Tex. Tax Code §26.01(c) and (d)¹³ Tex. Tax Code §26.01(c)¹⁴ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 20,309,407
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁶ 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. ¹⁷ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁸ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ¹⁹	\$ 529,305,318
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 33,124,140
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 33,124,140
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 496,181,178
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.0241 /\$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.²⁰

- 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.²¹
- Enrichment Tax Rate:**²² 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.²³
- 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.²⁴

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.²⁵ 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*.²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	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. ²⁷	\$.6096 /\$100

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁶ Tex Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁷ Tex Tax Code §26.012(1-a)

¹⁸ Tex Tax Code §26.04(d-3)

¹⁹ Tex Tax Code §26.012(6)

²⁰ Tex. Tax Code §26.08(n)

²¹ Tex. Edu. Code §48.2551(a)(3)

²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code §11.184(b)

²⁶ Tex. Edu. Code §11.184(b-1)

²⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. ²⁸ A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ <u>0</u> /\$100 B. \$0.05 per \$100 of taxable value \$ <u>.05</u> /\$100	\$ <u>.05</u> /\$100
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁹	\$ <u>.6596</u> /\$100
30.	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. ³⁰ Enter debt amount: \$ <u>2,075,000</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> 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. - \$ <u>0</u> D. Adjust debt: Subtract B and C from A.	\$ <u>2,075,000</u>
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ <u>0</u>
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ <u>2,075,000</u>
33.	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%. ³² A. Enter the current year anticipated collection rate certified by the collector. ³³ <u>100</u> % B. Enter the 2024 actual collection rate <u>97</u> % C. Enter the 2023 actual collection rate <u>103</u> % D. Enter the 2022 actual collection rate <u>101</u> %	<u>100</u> %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>2,075,000</u>
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>529,305,318</u>
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ <u>.3920</u> /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. 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 29 and 36. ³⁴	\$ <u>1.0516</u> /\$100

²⁸ Tex. Tax Code §26.08(n)(2)²⁹ Tex. Edu. Code §45.003(d)³⁰ Tex. Tax Code §26.012(7)³¹ Tex. Tax Code §26.012(10) and 26.04(b)³² Tex. Tax Code §26.04(h), (h-1) and (h-2)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.08(g)

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 529,305,318
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.0516 /\$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. ³⁷ 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
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.0569 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.0516 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.0241 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.0516 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 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.³⁸

**print
here** ➤

Keith Jedlicka

Printed Name of School District Representative

**sign
here** ➤

Keith Jedlicka

School District Representative

Digitally signed by Keith Jedlicka
Date: 2025.08.05 10:56:48 -05'00'

8/5/2025

Date

³⁸ Tex. Tax Code §26.04(c)

Boling ISD 2024 Tax Calculation

1. 2024 Total Taxable Value

Wharton	490,209,572
Matagorda	40,241,941
Total	530,451,513

2. 2024 Tax Ceilings

Wharton	37,135,914
Matagorda	1,004,040
Total	38,139,954

4. 2024 M&O Tax Rate

0.66690

2024 I&S Tax Rate

0.39000

Total Tax Rate

1.05690

5A. Original ARB values

Wharton	-
Matagorda	-
Total	-

5B. 2024 values resulting from ARB

Wharton	-
Matagorda	-
Total	-

6A. 2024 ARB Certified Value

Wharton	-
Matagorda	-
Total	-

6B. 2024 Disputed Value

Wharton	-
Matagorda	-
Total	-

10A. 2024 Absolute Exemptions

Wharton	-
Matagorda	6,633,170
Total	6,633,170

10B. 2024 Partial Exemptions

Wharton	2,583,211
Matagorda	569,241
Total	3,152,452

11A. 2024 Ag Market Value	Wharton	3,446,948
	Matagorda	-
	Total	3,446,948
11B. 2025 Ag Productivity	Wharton	120,794
	Matagorda	-
	Total	120,794
17A. 2025 Certified Taxable Values	Wharton	465,132,845
	Matagorda	42,743,080
	Total	507,875,925
18A. 2025 Taxable Value of Properties Under Protest	Wharton	41,738,800
	Matagorda	-
	Total	41,738,800
19. 2025 Tax Ceilings	Wharton	19,894,638
	Matagorda	414,769
	Total	20,309,407
23. 2025 New Improvements	Wharton	32,785,890
	Matagorda	338,250
	Total	33,124,140

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (4,135)	(Count) (0)	(Count) (4,135)
REAL PROPERTY & MFT HOMES			
Land HS Value	41,917,637	0	41,917,637
Land NHS Value	80,835,035	0	80,835,035
Land Ag Market Value	289,924,402	0	289,924,402
Land Timber Market Value	0	0	0
Total Land Value	412,677,074	0	412,677,074
Improvement HS Value	211,297,181	0	211,297,181
Improvement NHS Value	96,351,152	0	96,351,152
Total Improvement	307,648,333	0	307,648,333
Market Value	720,325,407	0	720,325,407
BUSINESS PERSONAL PROPERTY	(373)	(0)	(373)
Market Value	205,027,925	0	205,027,925
OIL & GAS / MINERALS	(375)	(0)	(375)
Market Value	1,975,918	0	1,975,918
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (4,883)	(Total Count) (0)	(Total Count) (4,883)
TOTAL MARKET	927,329,250	0	927,329,250
Ag Productivity	13,303,759	0	13,303,759
Ag Loss (-)	276,620,643	0	276,620,643
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	650,708,607	0	650,708,607
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	9,329,893	0	9,329,893
CB CAP Limitation Value (-)	2,697,668	0	2,697,668
NET APPRAISED VALUE	638,681,046	0	638,681,046
Total Exemption Amount	148,471,474	0	148,471,474
NET TAXABLE	490,209,572	0	490,209,572
TAX LIMIT/FREEZE ADJUSTMENT	37,135,914	0	37,135,914
LIMIT ADJ TAXABLE (I&S)	453,073,658	0	453,073,658
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	453,073,658	0	453,073,658

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$4,864,200.52 = 453,073,658 * (1.056900 / 100) + \$75,665.03

WHARTON COUNTY TAXING ENTITIES
2024 TAX RATES

ENTITY	TAX RATE	Breakdown	
		M&O	I&S
Wharton County- General Fund	0.31579	0.31579	0.00000
FMLR	0.03660	0.03660	0.00000
TOTAL COUNTY RATE	0.35239	0.35239	0.00000
WCJC	0.13280	0.13280	0.00000
Emergency District#1	0.04971	0.04971	0.00000
Emergency District#2(EB)	0.08797	0.08797	0.00000
Emergency District#3(Wh)	0.08367	0.08367	0.00000
Emergency District#4(EC)	0.06076	0.06076	0.00000
CB GrWater Cons Dist	0.00600	0.00600	0.00000
Boling Water	0.31000	0.31000	0.00000
EB Water	0.20464	0.20464	0.00000
Hungerford MUD	0.26431	0.26431	0.00000
Isaacson Mud	0.28911	0.28911	0.00000
Louise Water	0.15293	0.15293	0.00000
City of East Bernard	0.16449	0.16449	0.00000
City of El Campo	0.46006	0.29200	0.16806
City of Wharton	0.43663	0.09523	0.34140
WW Hospital Dist	0.21710	0.21710	0.00000
Boling ISD	1.05690	0.66690	0.39000
East Bernard ISD	0.98996	0.79470	0.19526
El Campo ISD	1.05270	0.75520	0.29750
Louise ISD	0.76740	0.76740	0.00000
Wharton ISD	1.03700	0.69060	0.34640

Oct. 2024

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (4,112)	(Count) (34)	(Count) (4,146)
Land HS Value	43,214,254	343,534	43,557,788
Land NHS Value	86,685,912	1,050,838	87,736,750
Land Ag Market Value	309,246,248	3,466,272	312,712,520
Land Timber Market Value	0	0	0
Total Land Value	439,146,414	4,860,644	444,007,058
Improvement HS Value	220,257,185	1,784,210	222,041,395
Improvement NHS Value	114,291,782	3,616,692	117,908,474
Total Improvement	334,548,967	5,400,902	339,949,869
Market Value	773,695,381	10,261,546	783,956,927
BUSINESS PERSONAL PROPERTY	(316)	(32)	(348)
Market Value	183,271,655	39,613,413	222,885,068
OIL & GAS / MINERALS	(687)	(0)	(687)
Market Value	2,347,100	0	2,347,100
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (5,115)	(Total Count) (66)	(Total Count) (5,181)
TOTAL MARKET	959,314,136	49,874,959	1,009,189,095
Ag Productivity	14,470,343	134,694	14,605,037
Ag Loss (-)	294,775,905	3,331,578	298,107,483
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	664,538,231	46,543,381	711,081,612
	93.0%	7.0%	100.0%
HS CAP Limitation Value (-)	6,287,818	16,889	6,304,707
CB CAP Limitation Value (-)	5,970,276	218,930	6,189,206
NET APPRAISED VALUE	652,280,137	46,307,562	698,587,699
Total Exemption Amount	187,147,292	939,301	188,086,593
NET TAXABLE	465,132,845	45,368,261	510,501,106
TAX LIMIT/FREEZE ADJUSTMENT	19,555,496	368,633	19,924,129
LIMIT ADJ TAXABLE (I&S)	445,577,349	44,999,628	490,576,977
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	445,577,349	44,999,628	490,576,977

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$3,378,986.12 = 490,576,977 * (0.681400 / 100) + \$36,194.6

368,633.00 ×
0.92 =
339,142.36 *

45,368,261.00 ×
0.92 =
41,738,800.12 *

339,142.360 +
19,555,496.00 +
002
19,894,638.36 *

BOLING ISD
Tax Limit Adjustment Breakdown
(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	1,750,089	193,016	1,107.43	70.33	4,391.04	218.97	20
DPS	160,103	0	0	0	52.04	0	1
OV65	79,888,837	17,922,376	109,904.68	35,565.17	297,271.56	48,135.5	432
OV65S	7,492,208	1,440,104	7,836	559.1	18,603	559.1	42
Total	89,291,237	19,555,496	118,848.11	36,194.6	320,317.64	48,913.57	495
Tax Rate: 0.681400							

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	768,633	368,633	2,427.34	0	3,199.79	0	2
Total	768,633	368,633	2,427.34	0	3,199.79	0	2
Tax Rate: 0.681400							

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	1,750,089	193,016	1,107.43	70.33	4,391.04	218.97	20
DPS	160,103	0	0	0	52.04	0	1
OV65	80,657,470	18,291,009	112,332.02	35,565.17	300,471.35	48,135.5	434
OV65S	7,492,208	1,440,104	7,836	559.1	18,603	559.1	42
Total	90,059,870	19,924,129	121,275.45	36,194.6	323,517.43	48,913.57	497
Tax Rate: 0.681400							

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	123,231,782	1,098	819,149	6	124,050,931	1,104
HS-Prorated	316,438	3	0	0	316,438	3
OV65-Local	0	0	0	0	0	0
OV65-State	12,845,246	444	120,000	2	12,965,246	446
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	1,256,486	42	0	0	1,256,486	42
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	173,311	21	0	0	173,311	21
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	20,103	1	0	0	20,103	1
DPS-Prorated	0	0	0	0	0	0
DVHS	1,759,172	18	0	0	1,759,172	18
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	139,602,538	1,627	939,149	8	140,541,687	1,635
Disabled Veterans Exemptions						
DV1	28,063	5	0	1	28,063	6
DV2	26,799	7	0	0	26,799	7
DV3	23,500	4	0	0	23,500	4
DV4	164,324	25	0	0	164,324	25
Subtotal for Disabled Veterans Exemptions	242,686	41	0	1	242,686	42
Special Exemptions						
PC	312,100	2	0	0	312,100	2
SO	53,851	3	0	0	53,851	3
Subtotal for Special Exemptions	365,951	5	0	0	365,951	5
Absolute Exemptions						
EX	36,184,631	56	0	0	36,184,631	56
EX-Prorated	0	0	0	0	0	0
Exempt UD	10,620,250	2	0	0	10,620,250	2
EX-XV	79,661	1	0	0	79,661	1
EX-XV-PRORATED	0	0	0	0	0	0
EX366	51,575	288	152	2	51,727	290
Subtotal for Absolute Exemptions	46,936,117	347	152	2	46,936,269	349
Total:	187,147,292	2,020	939,301	11	188,086,593	2,031

New Value

Total New Market Value: \$34,390,097

Total New Taxable Value: \$32,785,890

JETI

Chapter 313

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

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

New Partial Exemptions

Exemption Description	Count	Partial Exemption Amt
DV4 Disabled Veterans 70% - 100%	1	12,000
DVHS Disabled Veteran Homestead	1	112,249
HS Homestead	18	2,218,962
OV65 Over 65	4	180,000
OV65S OV65 Surviving Spouse	1	60,000
Partial Exemption Value Loss:	25	2,583,211
Total NEW Exemption Value		2,583,211

Increased Exemptions

Exemption Description	Count	Increased Exemption Amt
DP Disability	5	133,311
DPS DISABLED Surviving Spouse	1	10,103
HS Homestead	953	28,784,486
OV65 Over 65	235	10,111,546
OV65S OV65 Surviving Spouse	23	966,486
Increased Exemption Value Loss:	1,217	40,005,932
Total Exemption Value Loss:		42,589,143

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
29	3,446,948	120,794	-3,326,154

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	825	196,459	116,632	74,023
A & E	1,083	203,177	115,725	81,730

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
66	49,874,959	40,472,262	36,802,830

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	1,667		4,473,194	231,443,824	118,461,739
B	Multifamily Residential	5		0	2,102,060	2,101,213
C1	Vacant Lots and Tracts	683		22,912	27,639,652	25,684,006
D1	Qualified Open-Space Land	1,360	55,617.29	95,925	309,566,825	14,754,868
D2	Farm or Ranch Improvements on Qualified	265		158,826	3,164,412	3,092,218
E	Rural Land,Not Qualified for Open-Space Land	722		1,733,740	106,277,497	69,731,633
F1	Commercial Real Property	98		15,525	22,006,129	22,003,543
F2	Industrial Real Property	7		26,931,110	34,169,989	33,881,689
G1	Oil and Gas	448		0	2,331,650	2,276,560
J2	Gas Distribution Systems	2		0	222,310	222,310
J4	Telephone Companies (including Co-ops)	15		0	794,937	794,937
J5	Railroads	2		0	3,127,000	3,127,000
J6	Pipelines	16		0	43,093,710	43,093,710
J7	Cable Companies	1		0	186,830	186,830
L1	Commercial Personal Property	158		0	8,111,236	8,057,385
L2	Industrial and Manufacturing Personal Property	69		0	113,672,490	113,648,690
M1	Mobile Homes	51		921,169	2,015,710	1,562,756
S	Special Inventory	1		0	2,451,758	2,451,758
XB	Income Producing Tangible Personal	51		0	36,125	0
XC	Mineral Interest Valued Under \$500(\$11.146)	239		0	15,450	0
XV	Other Totally Exempt Properties (including	61		0	46,884,542	0
Totals:			55,617.29	34,352,401	959,314,136	465,132,845

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	7		0	1,513,952	880,959
C1	Vacant Lots and Tracts	10		0	619,205	455,971
D1	Qualified Open-Space Land	13	777.86	0	3,466,272	134,694
D2	Farm or Ranch Improvements on Qualified	3		37,696	42,717	42,717
E	Rural Land,Not Qualified for Open-Space Land	9		0	2,283,867	1,932,154
F1	Commercial Real Property	3		0	2,335,533	2,308,505
J2	Gas Distribution Systems	2		0	475,210	475,210
J3	Electric Companies (including Co-ops)	3		0	23,858,080	23,858,080
J4	Telephone Companies (including Co-ops)	4		0	363,400	363,400
J6	Pipelines	1		0	977,640	977,640
J7	Cable Companies	1		0	135,060	135,060
L1	Commercial Personal Property	7		0	303,551	303,551
L2	Industrial and Manufacturing Personal Property	12		0	13,500,320	13,500,320
XB	Income Producing Tangible Personal	2		0	152	0
Totals:			777.86	37,696	49,874,959	45,368,261

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	1,674		4,473,194	232,957,776	119,342,698
B	Multifamily Residential	5		0	2,102,060	2,101,213
C1	Vacant Lots and Tracts	693		22,912	28,258,857	26,139,977
D1	Qualified Open-Space Land	1,373	56,395.16	95,925	313,033,097	14,889,562
D2	Farm or Ranch Improvements on Qualified	268		196,522	3,207,129	3,134,935
E	Rural Land,Not Qualified for Open-Space Land	731		1,733,740	108,561,364	71,663,787
F1	Commercial Real Property	101		15,525	24,341,662	24,312,048
F2	Industrial Real Property	7		26,931,110	34,169,989	33,881,689
G1	Oil and Gas	448		0	2,331,650	2,276,560
J2	Gas Distribution Systems	4		0	697,520	697,520
J3	Electric Companies (including Co-ops)	3		0	23,858,080	23,858,080
J4	Telephone Companies (including Co-ops)	19		0	1,158,337	1,158,337
J5	Railroads	2		0	3,127,000	3,127,000
J6	Pipelines	17		0	44,071,350	44,071,350
J7	Cable Companies	2		0	321,890	321,890
L1	Commercial Personal Property	165		0	8,414,787	8,360,936
L2	Industrial and Manufacturing Personal Property	81		0	127,172,810	127,149,010
M1	Mobile Homes	51		921,169	2,015,710	1,562,756
S	Special Inventory	1		0	2,451,758	2,451,758
XB	Income Producing Tangible Personal	53		0	36,277	0
XC	Mineral Interest Valued Under \$500(\$11.146)	239		0	15,450	0
XV	Other Totally Exempt Properties (including	61		0	46,884,542	0
Totals:			56,395.16	34,390,097	1,009,189,095	510,501,106

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3696752	GULF SOUTH PIPELINE CO LP	\$78,978,856	\$78,978,856
2	3714563	GULFSTAR POWER LLC - SOLAR	\$26,931,110	\$26,931,110
3	3713622	ENTERPRISE TEXAS PIPELINE LLC (PP)	\$25,390,290	\$25,366,490
4	3479274	CENTERPOINT ENERGY HOUSTON	\$23,858,080	\$23,858,080
5	3672071	HSC PIPELINE PARTNERSHIP LP	\$11,396,622	\$11,396,622
6	3717488	ENTERPRISE TEXAS PIPELINE LLC	\$10,650,240	\$10,650,240
7	3713663	CAL-MAINE FOODS INC	\$9,214,030	\$9,214,030
8	3682682	KINDER MORGAN CRUDE &	\$7,026,640	\$7,026,640
9	3670546	CENTERPOINT ENERGY ENTEX	\$5,510,530	\$5,510,530
10	3705020	WILLIAMS BROTHERS CONSTRUCTION	\$5,250,000	\$5,250,000
11	3675438	LOVES TRAVEL STOPS & COUNTRY	\$4,475,974	\$4,475,974
12	3713547	ETC NGL TRANSPORT LLC	\$3,915,040	\$3,915,040
13	3699808	KANSAS CITY SOUTHERN RAILWAY	\$3,127,000	\$3,127,000
14	3717487	WHARTON COUNTY FOODS LLC	\$2,570,240	\$2,570,240
15	3717495	WHARTON COUNTY GENERATION LLC	\$2,782,770	\$2,494,470
16	3676390	FUN TOWN RV	\$2,451,758	\$2,451,758
17	3702176	45 SRL INC	\$2,404,500	\$2,404,500
18	3678470	TEXAS GAS SERVICES	\$2,082,050	\$2,082,050
19	3680877	LOVES TRAVEL STOP & COUNTRY	\$2,012,817	\$2,012,817
20	3713562	TCV PIPELINE LLC	\$1,913,250	\$1,913,250
Total			\$231,941,797	\$231,629,697

2025 CERTIFIED TOTALS

Property Count: 525

21 - BOLING ISD
ARB Approved Totals

7/21/2025

3:07:39PM

Land		Value			
Homesite:		1,508,980			
Non Homesite:		6,368,021			
Ag Market:		60,968,441			
Timber Market:		0	Total Land	(+)	68,845,442
Improvement		Value			
Homesite:		12,533,320			
Non Homesite:		6,981,287	Total Improvements	(+)	19,514,607
Non Real		Count	Value		
Personal Property:	42		27,263,040		
Mineral Property:	1		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	27,263,040
					115,623,089
Ag	Non Exempt		Exempt		
Total Productivity Market:	54,353,751		6,614,690		
Ag Use:	1,696,830		161,030	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	52,656,921		6,453,660		62,966,168
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	17,229,581
				Net Taxable	=
					42,743,080

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	4,547,281	414,769	2,346.75	2,662.83	42		
Total	4,547,281	414,769	2,346.75	2,662.83	42	Freeze Taxable	(-)
Tax Rate	1.0569000						414,769
						Freeze Adjusted Taxable	=
							42,328,311

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 449,714.67 = 42,328,311 * (1.0569000 / 100) + 2,346.75

Certified Estimate of Market Value: 115,623,089
 Certified Estimate of Taxable Value: 42,743,080

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

2025 CERTIFIED TOTALS

Property Count: 525

21 - BOLING ISD
ARB Approved Totals

7/21/2025

3:07:59PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	2	0	720	720
DV4	5	0	60,000	60,000
DV4S	1	0	12,000	12,000
DVHS	1	0	62,792	62,792
DVHSS	1	0	0	0
EX	1	0	18,480	18,480
EX-XN	1	0	46,380	46,380
EX-XV	14	0	7,372,502	7,372,502
EX366	6	0	5,010	5,010
HS	88	0	8,422,870	8,422,870
OV65	46	0	525,866	525,866
OV65S	3	0	62,031	62,031
PC	2	640,930	0	640,930
Totals		640,930	16,588,651	17,229,581

2025 CERTIFIED TOTALS

21 - BOLING ISD

Property Count: 525

Grand Totals

7/21/2025

3:07:39PM

Land		Value			
Homesite:		1,508,980			
Non Homesite:		6,368,021			
Ag Market:		60,968,441			
Timber Market:		0	Total Land	(+)	68,845,442
Improvement		Value			
Homesite:		12,533,320			
Non Homesite:		6,981,287	Total Improvements	(+)	19,514,607
Non Real	Count	Value			
Personal Property:	42	27,263,040			
Mineral Property:	1	0			
Autos:	0	0	Total Non Real	(+)	27,263,040
			Market Value	=	115,623,089
Ag	Non Exempt	Exempt			
Total Productivity Market:	54,353,751	6,614,690			
Ag Use:	1,696,830	161,030	Productivity Loss	(-)	52,656,921
Timber Use:	0	0	Appraised Value	=	62,966,168
Productivity Loss:	52,656,921	6,453,660			
			Homestead Cap	(-)	2,635,817
			23.231 Cap	(-)	357,690
			Assessed Value	=	59,972,661
			Total Exemptions Amount (Breakdown on Next Page)	(-)	17,229,581
			Net Taxable	=	42,743,080

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	4,547,281	414,769	2,346.75	2,662.83	42			
Total	4,547,281	414,769	2,346.75	2,662.83	42	Freeze Taxable	(-)	414,769
Tax Rate	1.0569000							
						Freeze Adjusted Taxable	=	42,328,311

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 449,714.67 = 42,328,311 * (1.0569000 / 100) + 2,346.75

Certified Estimate of Market Value: 115,623,089
 Certified Estimate of Taxable Value: 42,743,080

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

2025 CERTIFIED TOTALS

Property Count: 525

21 - BOLING ISD

Grand Totals

7/21/2025

3:07:59PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	2	0	720	720
DV4	5	0	60,000	60,000
DV4S	1	0	12,000	12,000
DVHS	1	0	62,792	62,792
DVHSS	1	0	0	0
EX	1	0	18,480	18,480
EX-XN	1	0	46,380	46,380
EX-XV	14	0	7,372,502	7,372,502
EX366	6	0	5,010	5,010
HS	88	0	8,422,870	8,422,870
OV65	46	0	525,866	525,866
OV65S	3	0	62,031	62,031
PC	2	640,930	0	640,930
Totals		640,930	16,588,651	17,229,581

2025 CERTIFIED TOTALS

Property Count: 525

21 - BOLING ISD
ARB Approved Totals

7/21/2025 3:07:59PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	109	107.0415	\$0	\$10,930,860	\$4,266,141
C1	VACANT LOTS AND LAND TRACTS	63	69.1891	\$0	\$926,800	\$803,650
D1	QUALIFIED OPEN-SPACE LAND	176	19,202.1683	\$0	\$54,353,751	\$1,695,881
D2	IMPROVEMENTS ON QUALIFIED OP	37		\$0	\$663,360	\$663,360
E	RURAL LAND, NON QUALIFIED OPE	152	912.5822	\$254,300	\$13,307,229	\$8,185,143
F1	COMMERCIAL REAL PROPERTY	9	3.9611	\$0	\$129,009	\$120,609
G1	OIL AND GAS	1		\$0	\$0	\$0
J2	GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$5,433,860	\$5,433,860
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$328,360	\$328,360
J6	PIPELAND COMPANY	24		\$0	\$20,907,520	\$20,266,590
J8	OTHER TYPE OF UTILITY	1		\$0	\$465,620	\$465,620
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$4,150	\$4,150
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$72,140	\$72,140
M1	TANGIBLE OTHER PERSONAL, MOB	16		\$83,950	\$458,030	\$257,326
X	TOTALLY EXEMPT PROPERTY	22	2,253.5340	\$0	\$7,462,150	\$0
Totals			22,573.7672	\$338,250	\$115,623,089	\$42,743,080

2025 CERTIFIED TOTALS

Property Count: 525

21 - BOLING ISD
Grand Totals

7/21/2025 3:07:59PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	109	107.0415	\$0	\$10,930,860	\$4,266,141
C1	VACANT LOTS AND LAND TRACTS	63	69.1891	\$0	\$926,800	\$803,650
D1	QUALIFIED OPEN-SPACE LAND	176	19,202.1683	\$0	\$54,353,751	\$1,695,881
D2	IMPROVEMENTS ON QUALIFIED OP	37		\$0	\$663,360	\$663,360
E	RURAL LAND, NON QUALIFIED OPE	152	912.5822	\$254,300	\$13,307,229	\$8,185,143
F1	COMMERCIAL REAL PROPERTY	9	3.9611	\$0	\$129,009	\$120,609
G1	OIL AND GAS	1		\$0	\$0	\$0
J2	GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$5,433,860	\$5,433,860
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$328,360	\$328,360
J6	PIPELAND COMPANY	24		\$0	\$20,907,520	\$20,266,590
J8	OTHER TYPE OF UTILITY	1		\$0	\$465,620	\$465,620
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$4,150	\$4,150
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$72,140	\$72,140
M1	TANGIBLE OTHER PERSONAL, MOB	16		\$83,950	\$458,030	\$257,326
X	TOTALLY EXEMPT PROPERTY	22	2,253.5340	\$0	\$7,462,150	\$0
Totals			22,573.7672	\$338,250	\$115,623,089	\$42,743,080

2025 CERTIFIED TOTALS

Property Count: 525

21 - BOLING ISD
ARB Approved Totals

7/21/2025 3:07:59PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
6H	TRANSPORTATION & TRUCKING	1		\$0	\$4,150	\$4,150
A1	REAL RESIDENTIAL SINGLE FAMILY	93	93.9544	\$0	\$10,052,053	\$4,040,100
A2	SINGLE FAMILY RES MOBILE HOME	16	12.0871	\$0	\$843,117	\$190,730
A3	MISC RESIDENTIAL IMP	5	1.0000	\$0	\$35,690	\$35,311
C1	VACANT LOTS/TRS RESIDENTIAL	29	8.9117	\$0	\$241,380	\$118,230
C4	VACANT SMALL ACREAGE	34	60.2774	\$0	\$685,420	\$685,420
D1	NATIVE PASTURE	123	17,542.3072	\$0	\$45,588,351	\$1,281,561
D2	IMPROVEMENTS ON QUALIFIED AG	37		\$0	\$663,360	\$663,360
D3	DRY CROPLAND	23	979.9331	\$0	\$4,735,180	\$383,290
D6	ORCHARD/NURSERY	1	31.0000	\$0	\$182,310	\$7,220
D9	IMPROVED GRASSLAND	44	672.0280	\$0	\$4,060,700	\$236,600
E1	REAL/FARM RANCH IMPROVEMENT	57	82.5690	\$254,300	\$8,886,249	\$3,946,317
E2	MOBILE HOME ON 5+ ACS	13	37.0300	\$0	\$401,160	\$264,457
E3	MISC FARM OR RANCH IMPROVEMENT	14	22.0000	\$0	\$410,020	\$381,249
E4	ACREAGE MISC (IDLE)	73	747.8832	\$0	\$3,397,010	\$3,380,330
F1	REAL COMMERCIAL	9	3.9611	\$0	\$129,009	\$120,609
G1	OIL GAS MINERAL RESERVES	1		\$0	\$0	\$0
J2	UTILITIES- GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	UTILITIES- ELECTRIC COMPANIES & C	4		\$0	\$5,433,860	\$5,433,860
J4	UTILITIES- TELEPHONE COMPANIES	4		\$0	\$328,360	\$328,360
J6	UTILITIES- PIPELINES	24		\$0	\$20,907,520	\$20,266,590
J8	UTILITIES- OTHER	1		\$0	\$465,620	\$465,620
L2Q	CONVERSION	1		\$0	\$72,140	\$72,140
M1	MOBILE HOMES	16		\$83,950	\$458,030	\$257,326
X	TOTALLY EXEMPT PROPERTY	22	2,253.5340	\$0	\$7,462,150	\$0
Totals			22,573.7672	\$338,250	\$115,623,089	\$42,743,080

2025 CERTIFIED TOTALS

21 - BOLING ISD

Property Count: 525

Grand Totals

7/21/2025

3:07:59PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
6H	TRANSPORTATION & TRUCKING	1		\$0	\$4,150	\$4,150
A1	REAL RESIDENTIAL SINGLE FAMILY	93	93.9544	\$0	\$10,052,053	\$4,040,100
A2	SINGLE FAMILY RES MOBILE HOME	16	12.0871	\$0	\$843,117	\$190,730
A3	MISC RESIDENTIAL IMP	5	1.0000	\$0	\$35,690	\$35,311
C1	VACANT LOTS/TRS RESIDENTIAL	29	8.9117	\$0	\$241,380	\$118,230
C4	VACANT SMALL ACREAGE	34	60.2774	\$0	\$685,420	\$685,420
D1	NATIVE PASTURE	123	17,542.3072	\$0	\$45,588,351	\$1,281,561
D2	IMPROVEMENTS ON QUALIFIED AG	37		\$0	\$663,360	\$663,360
D3	DRY CROPLAND	23	979.9331	\$0	\$4,735,180	\$383,290
D6	ORCHARD/NURSERY	1	31.0000	\$0	\$182,310	\$7,220
D9	IMPROVED GRASSLAND	44	672.0280	\$0	\$4,060,700	\$236,600
E1	REAL/FARM RANCH IMPROVEMENT	57	82.5690	\$254,300	\$8,886,249	\$3,946,317
E2	MOBILE HOME ON 5+ ACS	13	37.0300	\$0	\$401,160	\$264,457
E3	MISC FARM OR RANCH IMPROVEMENT	14	22.0000	\$0	\$410,020	\$381,249
E4	ACREAGE MISC (IDLE)	73	747.8832	\$0	\$3,397,010	\$3,380,330
F1	REAL COMMERCIAL	9	3.9611	\$0	\$129,009	\$120,609
G1	OIL GAS MINERAL RESERVES	1		\$0	\$0	\$0
J2	UTILITIES- GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	UTILITIES- ELECTRIC COMPANIES & C	4		\$0	\$5,433,860	\$5,433,860
J4	UTILITIES- TELEPHONE COMPANIES	4		\$0	\$328,360	\$328,360
J6	UTILITIES- PIPELINES	24		\$0	\$20,907,520	\$20,266,590
J8	UTILITIES- OTHER	1		\$0	\$465,620	\$465,620
L2Q	CONVERSION	1		\$0	\$72,140	\$72,140
M1	MOBILE HOMES	16		\$83,950	\$458,030	\$257,326
X	TOTALLY EXEMPT PROPERTY	22	2,253.5340	\$0	\$7,462,150	\$0
Totals			22,573.7672	\$338,250	\$115,623,089	\$42,743,080

2025 CERTIFIED TOTALS

Property Count: 525

21 - BOLING ISD
Effective Rate Assumption

7/21/2025

3:07:59PM

New Value

TOTAL NEW VALUE MARKET:	\$338,250
TOTAL NEW VALUE TAXABLE:	\$338,250

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	1	2024 Market Value	\$18,480
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$6,614,690
EX366	HOUSE BILL 366	1	2024 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$6,633,170

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
HS	HOMESTEAD	4	\$437,241
OV65	OVER 65	3	\$120,000
PARTIAL EXEMPTIONS VALUE LOSS			\$569,241
NEW EXEMPTIONS VALUE LOSS			\$7,202,411

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
HS	HOMESTEAD	44	\$1,497,987
OV65	OVER 65	9	\$302,473
OV65S	OVER 65 Surviving Spouse	1	\$50,000
INCREASED EXEMPTIONS VALUE LOSS			\$1,850,460

TOTAL EXEMPTIONS VALUE LOSS	\$9,052,871
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
84	\$165,564	\$130,045	\$35,519
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
53	\$136,657	\$118,192	\$18,465

2025 CERTIFIED TOTALS

21 - BOLING ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Property Count: 526

21 - BOLING ISD
ARB Approved Totals

7/21/2025

3:05:22PM

Land		Value			
Homesite:		1,392,830			
Non Homesite:		5,649,601			
Ag Market:		61,408,471			
Timber Market:		0	Total Land	(+)	68,450,902
Improvement		Value			
Homesite:		12,973,305			
Non Homesite:		6,779,437	Total Improvements	(+)	19,752,742
Non Real	Count	Value			
Personal Property:	42	24,790,730			
Mineral Property:	1	0			
Autos:	0	0	Total Non Real	(+)	24,790,730
			Market Value	=	112,994,374
Ag	Non Exempt	Exempt			
Total Productivity Market:	54,793,781	6,614,690			
Ag Use:	1,615,070	147,790	Productivity Loss	(-)	53,178,711
Timber Use:	0	0	Appraised Value	=	59,815,663
Productivity Loss:	53,178,711	6,466,900			
			Homestead Cap	(-)	3,914,850
			23.231 Cap	(-)	287,244
			Assessed Value	=	55,613,569
			Total Exemptions Amount (Breakdown on Next Page)	(-)	15,371,628
			Net Taxable	=	40,241,941

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	4,409,954	1,004,040	2,402.76	2,662.83	44			
Total	4,409,954	1,004,040	2,402.76	2,662.83	44	Freeze Taxable	(-)	1,004,040
Tax Rate	1.0569000							
						Freeze Adjusted Taxable	=	39,237,901

$$\text{APPROXIMATE LEVY} = (\text{FREEZE ADJUSTED TAXABLE} * (\text{TAX RATE} / 100)) + \text{ACTUAL TAX}$$

$$417,108.14 = 39,237.901 * (1.0569000 / 100) + 2,402.76$$

Certified Estimate of Market Value:	112,994,374
Certified Estimate of Taxable Value:	40,241,941

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

2024 CERTIFIED TOTALS

Property Count: 526

21 - BOLING ISD
ARB Approved Totals

7/21/2025

3:05:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	2	0	12,660	12,660
DV4	4	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	1	0	84,356	84,356
DVHSS	1	0	0	0
EX-XN	1	0	52,110	52,110
EX-XV	15	0	7,366,140	7,366,140
EX366	7	0	6,530	6,530
HS	88	0	6,737,865	6,737,865
OV65	45	0	168,007	168,007
OV65S	3	0	20,000	20,000
PC	2	863,960	0	863,960
Totals		863,960	14,507,668	15,371,628

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	4,409,954	1,004,040	2,402.76	2,662.83	44			
Total	4,409,954	1,004,040	2,402.76	2,662.83	44	Freeze Taxable	(-)	1,004,040
Tax Rate	1.0569000							
						Freeze Adjusted Taxable	=	39,237,901

2024 CERTIFIED TOTALS

Property Count: 526

21 - BOLING ISD

Grand Totals

7/21/2025

3:05:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	2	0	12,660	12,660
DV4	4	0	48,000	48,000
DV4S	1	0	12,000	12,000
DVHS	1	0	84,356	84,356
DVHSS	1	0	0	0
EX-XN	1	0	52,110	52,110
EX-XV	15	0	7,366,140	7,366,140
EX366	7	0	6,530	6,530
HS	88	0	6,737,865	6,737,865
OV65	45	0	168,007	168,007
OV65S	3	0	20,000	20,000
PC	2	863,960	0	863,960
Totals		863,960	14,507,668	15,371,628

2024 CERTIFIED TOTALS

Property Count: 526

21 - BOLING ISD
ARB Approved Totals

7/21/2025 3:05:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	109	107.0415	\$0	\$10,898,785	\$4,449,982
C1	VACANT LOTS AND LAND TRACTS	63	69.1891	\$0	\$794,610	\$794,610
D1	QUALIFIED OPEN-SPACE LAND	180	19,434.1953	\$0	\$54,793,781	\$1,614,203
D2	IMPROVEMENTS ON QUALIFIED OP	38		\$0	\$686,838	\$686,838
E	RURAL LAND, NON QUALIFIED OPE	150	680.3912	\$266,030	\$12,952,561	\$8,384,351
F1	COMMERCIAL REAL PROPERTY	9	3.9611	\$0	\$120,009	\$120,009
G1	OIL AND GAS	1		\$0	\$0	\$0
J2	GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$2,927,510	\$2,927,510
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$324,530	\$324,530
J6	PIPELAND COMPANY	24		\$0	\$20,965,580	\$20,101,620
J8	OTHER TYPE OF UTILITY	1		\$0	\$465,620	\$465,620
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$48,850	\$48,850
M1	TANGIBLE OTHER PERSONAL, MOB	15		\$0	\$410,670	\$143,568
X	TOTALLY EXEMPT PROPERTY	23	2,253.5340	\$0	\$7,424,780	\$0
Totals			22,573.6032	\$266,030	\$112,994,374	\$40,241,941

2024 CERTIFIED TOTALS

Property Count: 526

21 - BOLING ISD

Grand Totals

7/21/2025

3:05:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	109	107.0415	\$0	\$10,898,785	\$4,449,982
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G1	OIL AND GAS	1		\$0	\$0	\$0
J2	GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$2,927,510	\$2,927,510
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$324,530	\$324,530
J6	PIPELAND COMPANY	24		\$0	\$20,965,580	\$20,101,620
J8	OTHER TYPE OF UTILITY	1		\$0	\$465,620	\$465,620
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$48,850	\$48,850
M1	TANGIBLE OTHER PERSONAL, MOB	15		\$0	\$410,670	\$143,568
X	TOTALLY EXEMPT PROPERTY	23	2,253.5340	\$0	\$7,424,780	\$0
Totals			22,573.6032	\$266,030	\$112,994,374	\$40,241,941

2024 CERTIFIED TOTALS

Property Count: 526

21 - BOLING ISD
ARB Approved Totals

7/21/2025 3:05:53PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RESIDENTIAL SINGLE FAMILY	93	93.9544	\$0	\$10,033,145	\$4,157,094
A2	SINGLE FAMILY RES MOBILE HOME	16	12.0871	\$0	\$829,690	\$256,938
A3	MISC RESIDENTIAL IMP	5	1.0000	\$0	\$35,950	\$35,950
C1	VACANT LOTS/TRS RESIDENTIAL	29	8.9117	\$0	\$109,190	\$109,190
C4	VACANT SMALL ACREAGE	34	60.2774	\$0	\$685,420	\$685,420
D1	NATIVE PASTURE	126	17,779.4612	\$0	\$45,965,531	\$1,192,113
D2	IMPROVEMENTS ON QUALIFIED AG	38		\$0	\$686,838	\$686,838
D3	DRY CROPLAND	23	979.9331	\$0	\$4,809,640	\$321,430
D6	ORCHARD/NURSERY	1	31.0000	\$0	\$182,310	\$7,220
D9	IMPROVED GRASSLAND	42	647.8010	\$0	\$3,860,090	\$117,230
E1	REAL/FARM RANCH IMPROVEMENT	57	81.1090	\$266,030	\$8,850,551	\$4,489,076
E2	MOBILE HOME ON 5+ ACS	13	37.0300	\$0	\$418,730	\$252,788
E3	MISC FARM OR RANCH IMPROVEMENT	14	22.0000	\$0	\$418,430	\$389,637
E4	ACREAGE MISC (IDLE)	73	536.2522	\$0	\$3,241,060	\$3,229,060
F1	REAL COMMERCIAL	9	3.9611	\$0	\$120,009	\$120,009
G1	OIL GAS MINERAL RESERVES	1		\$0	\$0	\$0
J2	UTILITIES- GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	UTILITIES- ELECTRIC COMPANIES & C	4		\$0	\$2,927,510	\$2,927,510
J4	UTILITIES- TELEPHONE COMPANIES	4		\$0	\$324,530	\$324,530
J6	UTILITIES- PIPELINES	24		\$0	\$20,965,580	\$20,101,620
J8	UTILITIES- OTHER	1		\$0	\$465,620	\$465,620
L2Q	CONVERSION	1		\$0	\$48,850	\$48,850
M1	MOBILE HOMES	15		\$0	\$410,670	\$143,568
X	TOTALLY EXEMPT PROPERTY	23	2,253.5340	\$0	\$7,424,780	\$0
Totals			22,573.6032	\$266,030	\$112,994,374	\$40,241,941

2024 CERTIFIED TOTALS

Property Count: 526

21 - BOLING ISD

Grand Totals

7/21/2025

3:05:53PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
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E3	MISC FARM OR RANCH IMPROVEMENT	14	22.0000	\$0	\$418,430	\$389,637
E4	ACREAGE MISC (IDLE)	73	536.2522	\$0	\$3,241,060	\$3,229,060
F1	REAL COMMERCIAL	9	3.9611	\$0	\$120,009	\$120,009
G1	OIL GAS MINERAL RESERVES	1		\$0	\$0	\$0
J2	UTILITIES- GAS DISTRIBUTION SYSTEM	2	25.2910	\$0	\$180,250	\$180,250
J3	UTILITIES- ELECTRIC COMPANIES & (4		\$0	\$2,927,510	\$2,927,510
J4	UTILITIES- TELEPHONE COMPANIES	4		\$0	\$324,530	\$324,530
J6	UTILITIES- PIPELINES	24		\$0	\$20,965,580	\$20,101,620
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L2Q	CONVERSION	1		\$0	\$48,850	\$48,850
M1	MOBILE HOMES	15		\$0	\$410,670	\$143,568
X	TOTALLY EXEMPT PROPERTY	23	2,253.5340	\$0	\$7,424,780	\$0
Totals			22,573.6032	\$266,030	\$112,994,374	\$40,241,941

2024 CERTIFIED TOTALS

Property Count: 526

21 - BOLING ISD
Effective Rate Assumption

7/21/2025

3:05:53PM

New Value

TOTAL NEW VALUE MARKET:	\$266,030
TOTAL NEW VALUE TAXABLE:	\$266,030

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2023 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	1	2023 Market Value	\$18,480
EX366	HOUSE BILL 366	2	2023 Market Value	\$3,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$22,080

Exemption	Description	Count	Exemption Amount
HS	HOMESTEAD	6	\$510,370
OV65	OVER 65	4	\$30,000
PARTIAL EXEMPTIONS VALUE LOSS		10	\$540,370
NEW EXEMPTIONS VALUE LOSS			\$562,450

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$562,450

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
84	\$169,352	\$125,145	\$44,207
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
54	\$143,807	\$115,225	\$28,582

2024 CERTIFIED TOTALS

21 - BOLING ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Distribution Summary Report

Deposit Date from 10/1/2024 to 7/24/2025 and Tax Units = {multiple} and Tax Year = 2024

Type	Gen Operating	Interest Sinking	Special 1	Total
SBO - BOLING I S D				
Current				
Levy	3,189,166.48	1,865,010.30	0.00	5,054,176.78
Interest	3,815.73	2,228.78	0.00	6,044.51
Penalty	11,852.94	6,923.59	0.00	18,776.53
LateAg	526.81	0.00	0.00	526.81
Rendition Penalty	2,504.60	0.00	0.00	2,504.60
Rendition Penalty Admin Fee	(125.22)	0.00	0.00	(125.22)
Recalc Refund	(42,241.91)	(24,702.86)	0.00	(66,944.77)
Recalc Refund P&I	(974.92)	(568.00)	0.00	(1,542.92)
Recalc Late Ag Refund	(52.42)	0.00	0.00	(52.42)
Recalc Rendition Pen Admin Fee	6.46	0.00	0.00	6.46
Recalc Rendition Pen Refund	(129.12)	0.00	0.00	(129.12)
Current	3,164,349.43	1,848,891.81	0.00	5,013,241.24
Delinquent				
Levy	65,684.00	0.00	0.00	65,684.00
Ag Levy	39,011.79	0.00	0.00	39,011.79
Interest	17,636.77	0.00	0.00	17,636.77
Penalty	7,706.69	0.00	0.00	7,706.69
Rendition Penalty	28.24	0.00	0.00	28.24
Rendition Penalty Admin Fee	(1.42)	0.00	0.00	(1.42)
Recalc Refund	(16,896.65)	0.00	0.00	(16,896.65)
Recalc Refund P&I	(417.83)	0.00	0.00	(417.83)
Delinquent	112,751.59	0.00	0.00	112,751.59
Distribution Total	3,277,101.02	1,848,891.81	0.00	5,125,992.83

Eric Pribyl

From: Keith Jedlicka <kjedlicka@bolingisd.net>
Sent: Tuesday, July 29, 2025 11:13 AM
To: Eric Pribyl
Subject: RE: 2025 Tax Calculation

Eric,

Our MCR is .6096 and the enrichment rate is .05. The amount of proposed amount of debt is 1,900,000 and we are proposing .39 in I&S tax. I have been looking at this as well.

Thanks,

Keith Jedlicka
Superintendent
Boling ISD
(979) 657-2770

From: Eric Pribyl <eric.pribyl@co.wharton.tx.us>
Sent: Tuesday, July 29, 2025 11:02 AM
To: kjedlicka@bolingisd.net
Cc: Cindy Hernandez <cindy.hernandez@co.wharton.tx.us>
Subject: 2025 Tax Calculation

Hello Keith,

We're starting to put together Boling ISD's tax rate worksheet and we were hoping to get a few numbers from you.

Could we get the MCR and enrichment rates that you get from the state? We also need Boling ISD's proposed debt amount for the upcoming year.

Thank you,

Eric Pribyl
Wharton County Tax Office
(979) 532-3312

BOLING INDEPENDENT SCHOOL DISTRICT

KEITH JEDLICKA, SUPERINTENDENT
BRYAN BLANAR, ASSISTANT SUPERINTENDENT

August 4, 2025

Cindy Hernandez
Wharton County Tax Office
PO Box 189
Wharton, Texas 77488

Ms. Hernandez,

The intent of this communication is to provide information regarding Boling Independent School District's proposed debt payment for the 2025-2026 tax year. The proposed debt payment is \$2,075,000. Thank you.

Sincerely,



Keith Jedlicka
Superintendent



PH: 979.657.2770
FX: 979.657.3265

www.bolingisd.net



301 Texas Avenue/PO Box 160
Boling TX 77420

Wharton County Tax Office

Run Date: 7/24/2025 9:34:31AM

Distribution Summary 2 Report

Page 1 of 7

Start Date from 10/1/2024 to 7/24/2025 and Tax Unit Numbers = {multiple}

SBO - BOLING I S D

Current Levy M&O	3,146,976.14	Delinquent Levy M&O	87,799.14
Current Penalty M&O	10,884.21	Delinquent Penalty M&O	7,288.86
Current Interest M&O	3,818.82	Delinquent Interest M&O	17,636.77
Current Other M&O	474.39	Delinquent Other M&O	0.00
Cur Rendition Penalty M&O	2,256.72	Delq Rendition Penalty M&O	26.82
Cur Rendition Fraud M&O	0.00	Delq Rendition Fraud M&O	0.00

Total Current M&O	3,164,410.28	Total Delinquent M&O	112,751.59
Current Levy I&S	1,840,337.60	Delinquent Levy I&S	0.00
Current Penalty I&S	6,359.21	Delinquent Penalty I&S	0.00
Current Interest I&S	2,230.59	Delinquent Interest I&S	0.00
Current Other I&S	0.00	Delinquent Other I&S	0.00
Cur Rendition Penalty I&S	0.00	Delq Rendition Penalty I&S	0.00
Cur Rendition Fraud I&S	0.00	Delq Rendition Fraud I&S	0.00
Total Current I&S	1,848,927.40	Total Delinquent I&S	0.00

Current Levy	4,987,313.74	Delinquent Levy	87,799.14
Current Penalty	17,243.42	Delinquent Penalty	7,288.86
Current Interest	6,049.41	Delinquent Interest	17,636.77
Current Other	474.39	Delinquent Other	0.00
Cur Rendition Penalty	2,256.72	Delq Rendition Penalty	26.82
Cur Rendition Fraud	0.00	Delq Rendition Fraud	0.00

Total Current	5,013,337.68	Total Delinquent	112,751.59
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Grand Total M&O	3,277,161.87	School Fund Coding Totals (if applicable)	
Grand Total I&S	1,848,927.40	M&O Current Year	199-5711 3,146,976.14
Grand Total S1	0.00	M&O Prior Years	199-5712 87,799.14
		M&O Penalty & Interest	199-5719 42,386.59
Total Due to Jurisdiction	5,126,089.27	I&S Current Year	599-5711 1,840,337.60
Total Due to Delq Tax Atty	21,051.27	I&S Prior Year	599-5712 0.00
Total Due CAD	120.18	I&S Penalty & Interest	599-5719 8,589.80

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1,848,927.40 -
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151,572.60 *

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.66690 /\$100
29.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ 2,000,500 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.	\$ 2,000,500
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ 2,000,500
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2023 actual collection rate 102.00 % C. Enter the 2022 actual collection rate 101.00 % D. Enter the 2021 actual collection rate 101.00 %	101.00 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 1,980,693
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 497,827,290
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.39786 /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ 1.06476 /\$100

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

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

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

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §526.012(10) and 26.04(b)

³⁰ Tex. Tax Code §526.04(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)

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2024

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
SBO - BOLING I S D							
2024	5,281,584.39	4,974,646.51	22,778.12	122,223.03	34,327.24	5,153,974.90	97.58%
2023	3,269,612.30	3,163,401.45	16,096.75	150,402.65	50,951.92	3,380,852.77	103.40%
2022	4,499,385.81	4,350,510.94	21,060.50	133,965.33	55,146.87	4,560,683.64	101.36%
WDB - BOLING MUNICIPAL WATER DISTRICT							
2024	115,243.06	106,911.14	939.30	4,083.43	964.68	112,898.55	97.96%
2023	109,034.87	102,128.19	1,364.65	4,112.91	932.66	108,538.41	99.54%
2022	101,494.32	95,309.40	1,020.08	6,475.61	1,705.24	104,510.33	102.97%
WDCB - COASTAL BEND GRWATER DIST							
2024	398,865.01	385,186.87	1,469.27	9,483.85	2,240.47	398,380.46	99.87%
2023	338,691.58	327,799.49	1,547.98	8,799.64	2,535.32	340,682.43	100.58%
2022	332,377.65	323,080.94	1,445.55	10,490.25	2,602.68	337,619.42	101.57%
CEB - CITY OF EAST BERNARD							
2024	506,843.14	493,156.88	2,065.42	11,365.08	2,471.56	509,058.94	100.43%
2023	460,667.49	449,222.66	2,855.62	12,019.02	2,919.73	467,017.03	101.37%
2022	438,518.26	429,749.81	1,716.96	7,448.94	2,258.66	441,174.37	100.60%
CEL - CITY OF EL CAMPO							
2024	4,821,035.97	4,623,542.81	23,935.55	116,093.97	31,793.42	4,795,365.75	99.46%
2023	4,481,297.28	4,336,897.70	24,102.48	120,280.16	38,011.33	4,519,291.67	100.84%
2022	4,417,016.71	4,308,387.47	25,820.04	117,999.66	35,333.57	4,487,540.74	101.59%
CWH - CITY OF WHARTON							
2024	2,974,943.92	2,850,469.52	15,362.81	72,484.52	26,434.18	2,964,751.03	99.65%
2023	2,994,373.92	2,888,602.02	14,763.58	81,950.87	21,295.83	3,006,612.30	100.40%
2022	2,592,344.38	2,502,949.31	12,666.08	90,014.98	25,909.37	2,631,539.74	101.51%
SEB - EAST BERNARD ISD							
2024	6,140,418.40	5,982,350.59	35,968.63	71,811.69	28,033.66	6,118,164.57	99.63%
2023	5,473,927.01	5,389,542.29	28,145.52	125,171.99	34,896.25	5,577,756.05	101.89%
2022	6,668,038.59	6,577,201.72	25,580.26	80,633.39	24,050.37	6,707,465.74	100.59%
WEB - WHARTON CO W.C.I.D.#2							
2024	451,877.68	437,715.93	1,797.96	10,651.47	2,528.74	452,694.10	100.18%
2023	407,293.21	396,580.61	1,548.12	9,577.14	2,536.61	410,242.48	100.72%
2022	367,000.28	360,733.42	1,465.60	6,741.30	2,148.49	371,088.81	101.11%