

2025 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

Louise ISD

School District's Name

979-648-2982

Phone (area code and number)

PO Box 97 Louise, TX 77455

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

Louiseisd.org

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.	\$ 734,027,266
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	\$ 29,990,029
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 704,037,237
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 value of property subject to a Chapter 313 agreement: \$ 323,369,260 B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement: - \$ 20,000,000 C. Subtract B from A.	\$ 303,369,260
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: - \$ 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.	\$ 400,667,977
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: \$ 0.76740 /\$100 B. Prior year I&S or debt rate: \$ 0.00000 /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 0
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 400,667,977
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.	\$ 704,037,237
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: \$ 0 B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 968,301 C. Value loss. Add A and B. ⁷	\$ 968,301
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: \$ 3,733,993 B. Current year productivity or special appraised value: - \$ 503,794 C. Value loss. Subtract B from A. ⁸	\$ 3,230,199
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 4,198,500

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.	\$ 396,469,477
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.	\$ 699,838,737
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 3,042,507
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 0
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 1,603 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 0	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹⁰	\$ 3,044,110
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹¹	\$ 0
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 \$ 661,899,597 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.	\$ 661,899,597
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 \$ 21,748,775 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.	\$ 21,748,775

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 \$ 16,702,590 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. \$ 16,702,590	
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 \$ 666,945,782	
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. \$ 269,737,280 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. - \$ 20,000,000 C. Subtract B from A. \$ 249,737,280	
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. \$ 417,208,502	
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. \$ 10,568,162	
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31. \$ 10,568,162	
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29. \$ 406,640,340	
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27. \$ 656,377,620	
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). \$ 0.74860 /\$100	
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100. \$ 0.00000 /\$100	
37.	Current year NNR total tax rate. Add Line 35 and Line 36. \$ 0.74860 /\$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

- 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
- 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
- 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	\$ 0.62910 /\$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) \$ 0.1383 /\$100 B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.1383 /\$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	\$ 0.7674 /\$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: \$ 0 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.	\$ 0
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁵	\$ 0

²⁵ Tex. Tax Code §26.08(n)

²⁶ Tex. Edu. Code §48.2551(a)(3)

²⁷ Tex. Tax Code §26.08(l) and Tex. Edu. Code §45.0032

²⁸ Tex. Edu. Code §948.202(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 §948.255 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.	\$ 0
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. 98.00 % C. Enter the 2023 actual collection rate 100.00 % D. Enter the 2022 actual collection rate. 102.00 %	100.00 %
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 0
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 666,945,782
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.00000 /\$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	\$ 0.76740 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 666,945,782
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.00000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 0.76740 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.76740 /\$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.	\$ 0.00000 /\$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.	\$ 0.00000 /\$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).	\$ 0.76740 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.74860 /\$100
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate \$ 0.76740 /\$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 47

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 SignatureEnter 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.⁴²print
here ▶

Richard Wright
 Printed Name of School District Representative

sign
here ▶

[Signature]
 School District Representative

Date

8/5/25

Print

Reset

⁴² Tex. Tax Code §26.04(c)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,863)	(Count) (5)	(Count) (2,868)
Land HS Value	21,214,409	0	21,214,409
Land NHS Value	45,537,089	0	45,537,089
Land Ag Market Value	511,803,128	1,389,903	513,193,031
Land Timber Market Value	0	0	0
Total Land Value	578,554,626	1,389,903	579,944,529
Improvement HS Value	145,708,094	0	145,708,094
Improvement NHS Value	422,715,341	6	422,715,347
Total Improvement	568,423,435	6	568,423,441
Market Value	1,146,978,061	1,389,909	1,148,367,970
BUSINESS PERSONAL PROPERTY	(345)	(0)	(345)
Market Value	150,160,122	0	150,160,122
OIL & GAS / MINERALS	(553)	(0)	(553)
Market Value	4,837,470	0	4,837,470
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (3,761)	(Total Count) (5)	(Total Count) (3,766)
TOTAL MARKET	1,301,975,653	1,389,909	1,303,365,562
Ag Productivity	32,576,763	118,428	32,695,191
Ag Loss (-)	479,226,365	1,271,475	480,497,840
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	822,749,288	118,434	822,867,722
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	5,853,992	0	5,853,992
CB CAP Limitation Value (-)	1,087,014	0	1,087,014
NET APPRAISED VALUE	815,808,282	118,434	815,926,716
Total Exemption Amount	81,899,450	0	81,899,450
NET TAXABLE	733,908,832	118,434	734,027,266
TAX LIMIT/FREEZE ADJUSTMENT	29,990,029	0	29,990,029
LIMIT ADJ TAXABLE (I&S)	703,918,803	118,434	704,037,237
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	303,369,260	0	303,369,260
LIMIT ADJ TAXABLE (M&O)	400,549,543	118,434	400,667,977

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

Tax Limit Adj Taxable (I&S)	I&S Tax Rate / 100	I&S Levy
\$704,037,237	X 0.000000	= \$0
Tax Limit Adj Taxable (M&O)	M&O Tax Rate / 100	M&O Levy
\$400,667,977	X 0.007674	= \$3,074,726.06
		Actual Tax
		\$86,618.79
		\$3,161,344.85

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) (2,858)	(Count) (17)	(Count) (2,875)
Land HS Value	22,389,295	86,982	22,476,277
Land NHS Value	45,758,870	555,889	46,314,759
Land Ag Market Value	512,385,658	4,024,418	516,410,076
Land Timber Market Value	0	0	0
Total Land Value	580,533,823	4,667,289	585,201,112
Improvement HS Value	145,772,410	783,085	146,555,495
Improvement NHS Value	379,610,177	772,476	380,382,653
Total Improvement	525,382,587	1,555,561	526,938,148
Market Value	1,105,916,410	6,222,850	1,112,139,260
BUSINESS PERSONAL PROPERTY	(315)	(13)	(328)
Market Value	137,560,108	24,225,841	161,785,949
OIL & GAS / MINERALS	(555)	(10)	(565)
Market Value	4,808,880	1,194,180	6,003,060
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (3,728)	(Total Count) (40)	(Total Count) (3,768)
TOTAL MARKET	1,248,285,398	31,642,871	1,279,928,269
Ag Productivity	36,638,779	203,979	36,842,758
Ag Loss (-)	475,746,879	3,820,439	479,567,318
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	772,538,519	27,822,432	800,360,951
	96.4%	3.6%	100.0%
HS CAP Limitation Value (-)	2,771,768	13,653	2,785,421
CB CAP Limitation Value (-)	2,438,326	962,980	3,401,306
NET APPRAISED VALUE	767,328,425	26,845,799	794,174,224
Total Exemption Amount	105,428,828	3,205,826	108,634,654
NET TAXABLE	661,899,597	23,639,973	685,539,570
TAX LIMIT/FREEZE ADJUSTMENT	16,684,228	19,959	16,704,187
LIMIT ADJ TAXABLE (I&S)	645,215,369	23,620,014	668,835,383
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	249,737,280	0	249,737,280
LIMIT ADJ TAXABLE (M&O)	395,478,089	23,620,014	419,098,103

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

<i>Tax Limit Adj Taxable (I&S)</i>	<i>I&S Tax Rate / 100</i>	<i>I&S Levy</i>	<i>23,639,973 * 0.92 = 19,959 * 21,748,775 * 0.92 = 18,362 * 18,362 * C + 16,684,228 * 16,702,590 *</i>
\$668,835,383	X 0.000000	= \$0	
<i>Tax Limit Adj Taxable (M&O)</i>	<i>M&O Tax Rate / 100</i>	<i>M&O Levy</i>	
\$419,098,103	X 0.007803	= \$3,270,222.5	
		<i>Actual Tax</i>	
		\$41,691.15	
		<u>\$3,311,913.65</u>	

LOUISE 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	689,110	37,206	290.32	0	696.4	0	5
OV65	53,984,767	15,566,618	114,780.78	41,691.15	235,662.16	43,760.26	240
OV65S	5,432,740	1,080,404	5,591.14	0	11,830.19	0	27
Total	60,106,617	16,684,228	120,662.24	41,691.15	248,188.75	43,760.26	272

Tax Rate: 0.780300

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	219,959	19,959	155.74	0	1,035.47	0	1
Total	219,959	19,959	155.74	0	1,035.47	0	1

Tax Rate: 0.780300

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	689,110	37,206	290.32	0	696.4	0	5
OV65	54,204,726	15,586,577	114,936.52	41,691.15	236,697.63	43,760.26	241
OV65S	5,432,740	1,080,404	5,591.14	0	11,830.19	0	27
Total	60,326,576	16,704,187	120,817.98	41,691.15	249,224.22	43,760.26	273

Tax Rate: 0.780300

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	75,263,862	620	406,884	3	75,670,746	623
HS-Prorated	0	0	0	0	0	0
OV65-Local	0	0	0	0	0	0
OV65-State	9,453,281	256	60,000	1	9,513,281	257
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	901,696	27	0	0	901,696	27
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	74,968	6	0	0	74,968	6
DP-Prorated	0	0	0	0	0	0
DVHS	533,912	7	0	0	533,912	7
DVHS-Prorated	0	0	0	0	0	0
FRSS	220,074	1	0	0	220,074	1
Subtotal for Homestead Exemptions	86,447,793	917	466,884	4	86,914,677	921
Disabled Veterans Exemptions						
DV1	24,000	2	0	0	24,000	2
DV2	24,000	2	0	0	24,000	2
DV3	12,000	2	0	0	12,000	2
DV4	84,366	11	0	0	84,366	11
Subtotal for Disabled Veterans Exemptions	144,366	17	0	0	144,366	17
Special Exemptions						
PC	1,321,959	1	2,737,500	1	4,059,459	2
Subtotal for Special Exemptions	1,321,959	1	2,737,500	1	4,059,459	2
Absolute Exemptions						
EX	17,384,074	33	0	0	17,384,074	33
EX-Prorated-PRORATED	88,000	1	0	0	88,000	1
EX-Prorated	0	0	0	0	0	0
EX366	42,636	166	1,442	2	44,078	168
Subtotal for Absolute Exemptions	17,514,710	200	1,442	2	17,516,152	202
Total:	105,428,828	1,135	3,205,826	7	108,634,654	1,142

New Value

Total New Market Value: \$10,655,605

Total New Taxable Value: \$10,568,162

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
EX	Exempt	1	0
Absolute Exemption Value Loss:		1	0

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DVHS	Disabled Veteran Homestead	1	0
HS	Homestead	6	683,960
OV65	Over 65	6	284,341
Partial Exemption Value Loss:		13	968,301
Total NEW Exemption Value			968,301

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
DP	Disability	2	54,968
HS	Homestead	548	18,874,355
OV65	Over 65	163	7,254,142
OV65S	OV65 Surviving Spouse	18	714,552
Increased Exemption Value Loss:		731	26,898,017
Total Exemption Value Loss:			27,866,318

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
23	3,733,993	503,794	-3,230,199

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	399	198,588	120,519	75,101
A & E	615	234,343	123,599	106,232

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
40	31,642,871	28,495,106	22,966,177

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	747		65,405	112,004,674	55,817,060
C1	Vacant Lots and Tracts	158		0	5,114,883	5,010,056
D1	Qualified Open-Space Land	1,666	98,754.83	0	512,385,658	36,594,906
D2	Farm or Ranch Improvements on Qualified	292		112,156	4,623,276	4,606,492
E	Rural Land,Not Qualified for Open-Space Land	582		1,187,955	115,566,915	82,221,771
F1	Commercial Real Property	95		0	43,295,036	43,061,523
F2	Industrial Real Property	6		8,892,470	294,042,440	294,042,440
G1	Oil and Gas	427		0	4,798,020	3,023,650
J3	Electric Companies (including Co-ops)	4		0	11,320,280	11,320,280
J4	Telephone Companies (including Co-ops)	9		0	1,470,260	1,470,260
J5	Railroads	2		0	7,131,920	7,131,920
J6	Pipelines	22		0	36,303,980	34,982,021
J7	Cable Companies	1		0	51,668	51,668
L1	Commercial Personal Property	124		0	23,939,808	23,939,808
L2	Industrial and Manufacturing Personal Property	106		0	56,663,654	56,663,654
M1	Mobile Homes	34		397,619	955,047	858,919
S	Special Inventory	2		0	646,762	646,762
XB	Income Producing Tangible Personal	45		0	31,776	0
XC	Mineral Interest Valued Under \$500(\$11.146)	128		0	10,860	0
XG	Primarily Performing Charitable Functions (§11.	1		0	544,407	456,407
XV	Other Totally Exempt Properties (including	33		0	17,384,074	0
Totals:			98,754.83	10,655,605	1,248,285,398	661,899,597

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	4		0	836,186	696,186
C1	Vacant Lots and Tracts	2		0	199,960	199,960
D1	Qualified Open-Space Land	9	654.95	0	4,024,418	203,979
E	Rural Land,Not Qualified for Open-Space Land	4		0	490,825	150,288
F1	Commercial Real Property	2		0	671,461	671,461
G1	Oil and Gas	10		0	1,194,180	231,200
J2	Gas Distribution Systems	1		0	129,750	129,750
J3	Electric Companies (including Co-ops)	3		0	1,582,030	1,582,030
J4	Telephone Companies (including Co-ops)	2		0	815,120	815,120
J6	Pipelines	1		0	18,723,770	18,723,770
J7	Cable Companies	1		0	182,280	182,280
L1	Commercial Personal Property	1		0	41,439	41,439
L2	Industrial and Manufacturing Personal Property	2		0	2,750,010	12,510
XB	Income Producing Tangible Personal	2		0	1,442	0
Totals:			654.95	0	31,642,871	23,639,973

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	751		65,405	112,840,860	56,513,246
C1	Vacant Lots and Tracts	160		0	5,314,843	5,210,016
D1	Qualified Open-Space Land	1,675	99,409.78	0	516,410,076	36,798,885
D2	Farm or Ranch Improvements on Qualified	292		112,156	4,623,276	4,606,492
E	Rural Land,Not Qualified for Open-Space Land	586		1,187,955	116,057,740	82,372,059
F1	Commercial Real Property	97		0	43,966,497	43,732,984
F2	Industrial Real Property	6		8,892,470	294,042,440	294,042,440
G1	Oil and Gas	437		0	5,992,200	3,254,850
J2	Gas Distribution Systems	1		0	129,750	129,750
J3	Electric Companies (including Co-ops)	7		0	12,902,310	12,902,310
J4	Telephone Companies (including Co-ops)	11		0	2,285,380	2,285,380
J5	Railroads	2		0	7,131,920	7,131,920
J6	Pipelines	23		0	55,027,750	53,705,791
J7	Cable Companies	2		0	233,948	233,948
L1	Commercial Personal Property	125		0	23,981,247	23,981,247
L2	Industrial and Manufacturing Personal Property	108		0	59,413,664	56,676,164
M1	Mobile Homes	34		397,619	955,047	858,919
S	Special Inventory	2		0	646,762	646,762
XB	Income Producing Tangible Personal	47		0	33,218	0
XC	Mineral Interest Valued Under \$500(§11.146)	128		0	10,860	0
XG	Primarily Performing Charitable Functions (§11.	1		0	544,407	456,407
XV	Other Totally Exempt Properties (including	33		0	17,384,074	0
Totals:			99,409.78	10,655,605	1,279,928,269	685,539,570

Application Number: 1355 Date of Agreement: 2019-12-16 First Year of Limitation: 2021
Project Name: Hecate Energy Ramsey LLC Expiration Date: First Complete Year: 2020
Original Applicant Name: Andrew Boggs County: Wharton

Project Summary:

Total Market Value of all Qualified Property Accounts subject to 313:	\$269,737,280
Total Value of all Applicable Exemptions for the Qualified Property:	\$0
Total Taxable Value for school interest and sinking fund (I&S) tax	\$269,737,280
Limitation Amount as Specified in the 313 Agreement:	\$20,000,000
Total Taxable Value for school maintenance & operations (M&O) tax	\$20,000,000

Detail:

Property ID	State Category Code	Total Market Value	Market Value of Unqualified or Ineligible Property in Account	Market Value of Qualified Property in Account	Total Value of Exemptions for Qualified Property in Account	Taxable Value of Qualified Property in Account for I&S	Taxable Value of M&O/Chapter 313 Limitation
78725	F2	131,471,140	0	131,471,140	0	131,471,140	9,748,088
84295	F2	138,266,140	0	138,266,140	0	138,266,140	10,251,912
Totals		269,737,280	0	269,737,280	0	269,737,280	20,000,000

CHAPTER 313 TOTALS

Total I&S Net Taxable for School:	\$685,539,570
Difference between taxable and limited value for purposes of Chapter 313:	-\$249,737,280
Total M&O Net Taxable for School:	\$435,802,290

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

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3714554	HECATE ENERGY RAMSEY LLC	\$269,737,280	\$269,737,280
2	3699888	GRAY OAK PIPELINE LLC	\$34,097,160	\$32,775,201
3	3674971	DCP SAND HILLS PIPELINE LLC	\$21,461,270	\$18,723,770
4	3709933	DANISH FIELDS SOLAR LLC	\$15,652,860	\$15,652,860
5	3717005	BANGL LLC	\$11,948,675	\$11,948,675
6	3663354	AES DRILLING FLUIDS LLC	\$8,815,382	\$8,815,382
7	3690714	PRASEK FAMILY LIMITED PTRNSHIP	\$8,123,278	\$7,356,292
8	3699808	KANSAS CITY SOUTHERN RAILWAY	\$7,131,920	\$7,131,920
9	3702250	AEP TEXAS INC	\$6,236,040	\$6,236,040
10	3713585	CIC CONSTRUCTION INC	\$5,924,140	\$5,924,140
11	3686940	VALLEY CO-OP OIL MILL	\$5,696,906	\$5,463,538
12	3717533	VALLEY CO-OP OIL MILL	\$5,137,390	\$5,137,390
13	2796480	SOUTH TEXAS ELECTRIC COOP INC	\$5,084,240	\$5,084,240
14	3713547	ETC NGL TRANSPORT LLC	\$4,987,270	\$4,987,270
15	3679901	NUTRIEN AG SOLUTIONS INC	\$4,521,140	\$4,502,190
16	3650094	TRANSCONTINENTAL GAS PIPELINE	\$3,971,690	\$3,971,690
17	3714559	GANADO SOLAR	\$3,623,810	\$3,623,810
18	3666403	RAMSEY FARMS LLC	\$3,619,041	\$3,619,041
19	3502497	PRASEKS HILLJE SMOKEHOUSE	\$3,276,890	\$3,276,890
20	3707309	EDF RENEWABLES DEV INC	\$3,135,383	\$3,135,383
Total			\$432,181,765	\$427,103,002

Eric Pribyl

From: Wagner, Pam <pwagner@louiseisd.net>
Sent: Friday, August 1, 2025 12:39 PM
To: Cindy Hernandez; Eric Pribyl
Cc: Richard Wright
Subject: Update MCR and Tax Rate - Louise ISD

With the corrections from the Wharton Co CAD yesterday, our MCR has changed.

List below is the update MCR approved by TEA .

The update MCR approved is \$ 0.6291
enrichment pennies \$ 0.1383
Total M/O Rate \$ 0.7674

Our budget hearing/meeting will be on August 28 2025 at 6:00 pm.

Please prepare worksheets and any notices that need to be prepared.

Once we approve, we can send it to the paper for publication.

Thanks!

Pam Wagner, CTSBO
Assistant Superintendent
Louise ISD
PO Box 97
Louise, Texas 77455
979-648-2982 ext. 102

Confidential:

This email message (including any attachments) is for the sole use of the intended recipient(s) and may contain confidential information covered under the Family Educational Rights & Privacy Act (FERPA). If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this message (including any attachments) is strictly prohibited. If you have received this message in error, please destroy all copies of the original message (including attachments) and notify me immediately by reply email message or by telephone at 979-648-2982.

LISD STATEMENT OF NONDISCRIMINATION:

It is the policy of Louise ISD not to discriminate or engage in harassment on the basis of race, color, national origin, sex, religion, age, disability, or any other legally protected status in its educational and vocational programs, services or activities or matters related to employment as required by Title VI and Title VII of the Civil Rights Act of 1964, as

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.	\$ 0
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: \$ 4,962 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 0	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 1,311,437
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 0
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 \$ 701,003,838 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.	\$ 701,003,838
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 \$ 27,945,762 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.	\$ 27,945,762
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 \$ 26,877,280 B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ 87,234,650 C. Add A and B.	\$ 114,111,930
26.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 614,837,670
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. \$ 323,369,260 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. - \$ 20,000,000 C. Subtract B from A.	\$ 303,369,260

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 §526.012 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)

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
SLU - LOUISE I.S.D.				
Current				
Levy	3,103,571.29	0.00	0.00	3,103,571.29
Interest	2,172.74	0.00	0.00	2,172.74
Penalty	7,382.04	0.00	0.00	7,382.04
LateAg	366.16	0.00	0.00	366.16
Rendition Penalty	3,431.23	0.00	0.00	3,431.23
Rendition Penalty Admin Fee	(171.58)	0.00	0.00	(171.58)
Recalc Refund	(48,168.39)	0.00	0.00	(48,168.39)
Recalc Refund P&I	(22.40)	0.00	0.00	(22.40)
Current	3,068,561.09	0.00	0.00	3,068,561.09
Delinquent				
Levy	26,774.72	4.49	0.00	26,779.21
Interest	6,799.05	10.90	0.00	6,809.95
Penalty	3,212.29	0.53	0.00	3,212.82
Recalc Refund	(1,603.94)	0.00	0.00	(1,603.94)
Delinquent	35,182.12	15.92	0.00	35,198.04
Distribution Total	3,103,743.21	15.92	0.00	3,103,759.13

Print Date: 7/24/2025 7:56:24AM

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
SEL - EL CAMPO I.S.D.							
2024	18,734,642.69	18,037,270.17	73,855.22	404,218.30	120,609.77	18,635,953.46	99.47%
2023	15,765,193.85	15,266,854.63	97,101.02	416,721.00	145,914.75	15,926,591.40	101.02%
2022	16,323,055.45	15,927,729.69	81,310.33	469,971.75	120,226.72	16,599,238.49	101.69%
ED1 - WHARTON CO EMERG DIST#1							
2024	3,306,070.72	3,192,744.41	12,177.52	71,674.75	16,014.05	3,292,610.73	99.59%
2023	2,662,869.85	2,576,992.88	12,208.30	60,193.93	15,919.51	2,665,314.62	100.09%
2022	2,385,854.44	2,319,086.25	10,380.93	68,764.19	15,687.43	2,413,918.80	101.17%
ED2 - EMERG SERVICES DIST#2							
2024	515,873.89	500,521.75	2,042.32	10,198.49	2,320.27	515,082.83	99.84%
2023	475,649.35	465,017.32	2,497.75	11,489.56	2,658.13	481,662.76	101.26%
2022	443,079.54	434,118.32	1,862.58	6,726.06	1,854.18	444,561.14	100.33%
FMLR - FMLR							
2024	2,303,701.45	2,221,472.40	8,919.71	58,169.30	14,225.86	2,302,787.27	99.96%
2023	1,981,584.46	1,914,959.11	9,476.15	54,083.37	16,651.57	1,995,170.20	100.68%
2022	1,905,770.32	1,849,436.29	8,763.16	60,422.05	18,400.62	1,937,022.12	101.63%
WHUN - HUNGERFORD M.U.D.#1							
2024	66,426.65	60,843.68	620.97	2,744.36	738.55	64,947.56	97.77%
2023	63,898.89	59,214.09	408.60	2,697.33	803.49	63,123.51	98.78%
2022	62,187.21	57,388.36	445.10	5,164.51	5,645.73	68,643.70	110.38%
IMUD - ISAACSON M.U.D.							
2024	55,504.44	50,090.68	516.00	3,678.18	1,116.09	55,400.95	99.81%
2023	54,982.53	50,747.15	976.09	3,984.07	806.21	56,513.52	102.78%
2022	54,922.06	49,756.94	777.31	2,259.09	627.53	53,420.87	97.26%
COLL - WHARTON CO JR COLLEGE							
2024	8,927,598.14	8,620,403.04	33,520.00	195,909.14	45,090.77	8,894,922.95	99.63%
2023	7,112,226.86	6,881,324.21	32,964.61	171,566.03	48,023.46	7,133,878.31	100.30%
2022	6,603,683.99	6,417,232.05	28,694.41	193,006.11	49,202.69	6,688,135.26	101.27%
SLU - LOUISE I.S.D.							
2024	3,173,250.49	3,053,170.62	8,620.15	59,517.26	16,845.41	3,138,153.44	98.89%
2023	3,083,037.84	2,988,214.37	7,142.66	75,288.17	24,253.20	3,094,898.40	100.38%
2022	3,665,836.09	3,570,265.16	15,236.11	150,087.84	34,897.76	3,770,486.87	102.85%