

2025 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

Wharton Independent School District

979-532-3612

School District's Name

Phone (area code and number)

2100 N Fulton, Wharton, Tx 77488

www.whartonisd.net

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

School District's Website Address

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 1,905,372,407
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	\$ 112,043,196
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 1,793,329,211
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:	\$ 281,987,681
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:	-\$ 60,000,000
C.	Subtract B from A.	\$ 221,987,681
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
A.	Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement:	\$ 0
B.	Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ³	-\$ 0
C.	Subtract B from A.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Gov. Code §403.605

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 1,571,341,530
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: \$ 0.690600 /\$100 B. Prior year I&S or debt rate: \$ 0.346400 /\$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.	\$ 1,571,341,530
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.	\$ 1,793,329,211
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 freport 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: \$ 1,145,103 B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 7,028,701 C. Value loss. Add A and B. ⁷	\$ 8,173,804
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: \$ 3,709,977 B. Current year productivity or special appraised value: - \$ 194,154 C. Value loss. Subtract B from A. ⁸	\$ 3,515,823
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 11,689,627

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.	\$ 1,559,651,903
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.	\$ 1,781,639,584
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 10,770,956
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 6,171,600
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: \$ 58,892 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 25,325	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹⁰	\$ 10,829,848
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹¹	\$ 6,196,925
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 \$ 2,242,316,190 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.	\$ 2,242,316,190
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 \$ 115,989,564 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.	\$ 115,989,564

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	\$ 59,843,954
	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.	\$ 59,843,954
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	\$ 2,298,461,800
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.	\$ 852,947,860
	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.	- \$ 60,000,000
	C. Subtract B from A.	\$ 792,947,860
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.	\$ 1,505,513,940
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.	\$ 488,728,293
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31.	\$ 488,728,293
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	\$ 1,016,785,647
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27.	\$ 1,809,733,507
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).	\$ 1.065106 /\$100
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	\$ 0.342421 /\$100
37.	Current year NNR total tax rate. Add Line 35 and Line 36.	\$ 1.407527 /\$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	\$ 0.632200 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ³²	
	A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.0000 /\$100
	B. \$0.05 per \$100 of taxable	\$ 0.0500 /\$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	\$ 0.6822 /\$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:	\$ 11,469,730
	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.	\$ 11,469,730
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(i) and Tex. Edu. Code §45.0032

²⁸ Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²⁹ Tex. Edu. Code §45.0021(a)

³⁰ Tex. Edu. Code §11.184(b)

³¹ Tex. Edu. Code §11.184(b-1)

³² Tex. Edu. Code §48.255 and 48.2551(b)(1) and (b)(2)

³³ Tex. Tax Code §26.08(n)(2)

³⁴ Tex. Edu. Code §45.003(d)

³⁵ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 11,469,730
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.	100.00 %
	C. Enter the 2023 actual collection rate	101.00 %
	D. Enter the 2022 actual collection rate.	101.00 %
		100.00 %
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 11,469,730
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,298,461,800
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.499017 /\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 40 and 47. ³⁸	\$ 1.181217 /\$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> .	\$ 2,298,461,800
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.000000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 1.181217 /\$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> .	\$ 1.037000 /\$100
54.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100

³⁶ Tex. Tax Code §26.012(10) and 26.04(b)

³⁷ Tex. Tax Code §26.04(h), (h-1) and (h-2)

³⁸ Tex. Tax Code §26.04(b)

³⁹ Tex. Tax Code §26.08(g)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.000000 /\$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 1.181217 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.407527 /\$100
 Enter the current year NNR tax rate from Line 3/

Voter-Approval Tax Rate \$ 1.181217 /\$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 ▶

Cheryl Hooper

Printed Name of School District Representative

sign
here ▶

Cheryl Hooper

School District Representative

Date

8/7/25

Print

Reset

⁴² Tex. Tax Code §26.04(c)

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (8,863)	(Count) (1)	(Count) (8,864)
Land HS Value	108,243,594	0	108,243,594
Land NHS Value	178,823,779	19,801	178,843,580
Land Ag Market Value	454,354,749	0	454,354,749
Land Timber Market Value	0	0	0
Total Land Value	741,422,122	19,801	741,441,923
Improvement HS Value	520,880,194	0	520,880,194
Improvement NHS Value	1,324,751,864	224,339	1,324,976,203
Total Improvement	1,845,632,058	224,339	1,845,856,397
Market Value	2,587,054,180	244,140	2,587,298,320
BUSINESS PERSONAL PROPERTY	(1,141)	(1)	(1,142)
Market Value	296,783,362	564,282	297,347,644
OIL & GAS / MINERALS	(2,173)	(0)	(2,173)
Market Value	34,987,280	0	34,987,280
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (12,177)	(Total Count) (2)	(Total Count) (12,179)
TOTAL MARKET	2,918,824,822	808,422	2,919,633,244
Ag Productivity	26,226,002	0	26,226,002
Ag Loss (-)	428,128,747	0	428,128,747
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	2,490,696,075	808,422	2,491,504,497
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	32,677,833	0	32,677,833
CB CAP Limitation Value (-)	13,930,396	0	13,930,396
NET APPRAISED VALUE	2,444,087,846	808,422	2,444,896,268
Total Exemption Amount	539,523,861	0	539,523,861
NET TAXABLE	1,904,563,985	808,422	1,905,372,407
TAX LIMIT/FREEZE ADJUSTMENT	112,043,196	0	112,043,196
LIMIT ADJ TAXABLE (I&S)	1,792,520,789	808,422	1,793,329,211
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	221,987,681	0	221,987,681
LIMIT ADJ TAXABLE (M&O)	1,570,533,108	808,422	1,571,341,530

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>
\$1,793,329,211	X 0.003464	= \$6,212,092.39
<i>Tax Limit Adj Taxable (M&O)</i>	<i>M&O Tax Rate / 100</i>	<i>M&O Levy</i>
\$1,571,341,530	X 0.006906	= \$10,851,684.61
		<i>Actual Tax</i>
		\$306,024.35
		\$17,369,801.34

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) (8,867)	(Count) (99)	(Count) (8,966)
Land HS Value	112,423,230	1,048,284	113,471,514
Land NHS Value	176,788,730	6,310,091	183,098,821
Land Ag Market Value	472,992,829	4,506,213	477,499,042
Land Timber Market Value	0	0	0
Total Land Value	762,204,789	11,864,588	774,069,377
Improvement HS Value	550,068,288	7,900,901	557,969,189
Improvement NHS Value	1,814,147,338	28,664,244	1,842,811,582
Total Improvement	2,364,215,626	36,565,145	2,400,780,771
Market Value	3,126,420,415	48,429,733	3,174,850,148
BUSINESS PERSONAL PROPERTY	(1,007)	(49)	(1,056)
Market Value	237,919,665	77,693,125	315,612,790
OIL & GAS / MINERALS	(2,176)	(26)	(2,202)
Market Value	8,177,770	7,916,500	16,094,270
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (12,050)	(Total Count) (174)	(Total Count) (12,224)
TOTAL MARKET	3,372,517,850	134,039,358	3,506,557,208
Ag Productivity	28,180,525	656,928	28,837,453
Ag Loss (-)	444,812,304	3,849,285	448,661,589
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	2,927,705,546	130,190,073	3,057,895,619
	95.6%	4.4%	100.0%
HS CAP Limitation Value (-)	29,902,388	303,371	30,205,759
CB CAP Limitation Value (-)	4,988,923	341,160	5,330,083
NET APPRAISED VALUE	2,892,814,235	129,545,542	3,022,359,777
Total Exemption Amount	650,498,045	3,469,929	653,967,974
NET TAXABLE	2,242,316,190	126,075,613	2,368,391,803
TAX LIMIT/FREEZE ADJUSTMENT	58,164,738	1,825,235	59,989,973
LIMIT ADJ TAXABLE (I&S)	2,184,151,452	124,250,378	2,308,401,830
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	792,947,860	0	792,947,860
LIMIT ADJ TAXABLE (M&O)	1,391,203,592	124,250,378	1,515,453,970

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>
\$2,308,401,830	X 0.003464	= \$7,996,303.94
<i>Tax Limit Adj Taxable (M&O)</i>	<i>M&O Tax Rate / 100</i>	<i>M&O Levy</i>
\$1,515,453,970	X 0.007380	= \$11,184,050.3
		<i>Actual Tax</i>
		\$119,943.33
		\$19,300,297.57

$$\begin{array}{rcl}
 126,075,613 \times 1,825,235 & \times & \\
 0.92 & = & 1,679,216 \\
 115,989,564 \times & * & \\
 1,679,216 \times 0 & - & \\
 58,164,738 & - & \\
 59,843,954 & : &
 \end{array}$$

WHARTON 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	12,792,291	1,274,405	11,797.46	4,233.43	44,593.57	4,828.09	93
DPS	39,469	0	0	0	0	0	1
OV65	224,562,749	51,377,993	459,087.39	105,678.23	975,568.47	111,836.16	1,176
OV65S	24,225,174	5,512,340	29,988.43	1,580.21	58,943.81	2,659.36	119
Total	261,619,683	58,164,738	500,873.28	111,491.87	1,079,105.85	119,323.61	1,389
Tax Rate: 1.084400							

UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	329,189	4,880	52.92	0	1,257.05	0	2
OV65	3,161,732	1,813,858	18,438.58	8,451.46	21,732.22	8,690.77	7
OV65S	259,979	6,497	70.45	0	1,318.52	0	2
Total	3,750,900	1,825,235	18,561.95	8,451.46	24,307.79	8,690.77	11
Tax Rate: 1.084400							

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
DP	13,121,480	1,279,285	11,850.38	4,233.43	45,850.62	4,828.09	95
DPS	39,469	0	0	0	0	0	1
OV65	227,724,481	53,191,851	477,525.97	114,129.69	997,300.69	120,526.93	1,183
OV65S	24,485,153	5,518,837	30,058.88	1,580.21	60,262.33	2,659.36	121
Total	265,370,583	59,989,973	519,435.23	119,943.33	1,103,413.64	128,014.38	1,400
Tax Rate: 1.084400							

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	309,246,701	2,652	2,508,369	19	311,755,070	2,671
HS-Prorated	916,135	9	0	0	916,135	9
OV65-Local	0	0	0	0	0	0
OV65-State	36,791,027	1,221	427,874	8	37,218,901	1,229
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	4,014,602	119	60,000	2	4,074,602	121
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	1,569,292	98	60,000	2	1,629,292	100
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	1	0	0	0	1
DPS-Prorated	0	0	0	0	0	0
DVHS	3,964,660	45	0	0	3,964,660	45
DVHS-Prorated	76,772	2	0	0	76,772	2
DVHSS	18,732	2	0	0	18,732	2
DVHSS-Prorated	0	0	0	0	0	0
FRSS	66,274	2	0	0	66,274	2
Subtotal for Homestead Exemptions	356,664,195	4,151	3,056,243	31	359,720,438	4,182
Disabled Veterans Exemptions						
DV1	56,000	14	0	0	56,000	14
DV2	50,597	6	0	0	50,597	6
DV3	110,380	19	0	0	110,380	19
DV4	262,931	47	0	0	262,931	47
Subtotal for Disabled Veterans Exemptions	479,908	86	0	0	479,908	86
Special Exemptions						
AB	0	4	0	1	0	5
FR	0	2	0	0	0	2
PC	88,112,882	8	411,800	1	88,524,682	9
SO	121,102	5	0	0	121,102	5
Subtotal for Special Exemptions	88,233,984	19	411,800	2	88,645,784	21

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	194,843,474	305	0	0	194,843,474	305
EX-Prorated-PRORATED	100,261	1	0	0	100,261	1
EX-Prorated	0	0	0	0	0	0
Exempt UD	3,663,460	10	0	0	3,663,460	10
EX-XF	1,128,790	1	0	0	1,128,790	1
EX-XF-PRORATED	0	0	0	0	0	0
EX-XV	5,101,816	5	0	0	5,101,816	5
EX-XV-PRORATED	0	0	0	0	0	0
EX366	282,157	1,106	1,886	3	284,043	1,109
Subtotal for Absolute Exemptions	205,119,958	1,428	1,886	3	205,121,844	1,431
Total:	650,498,045	5,684	3,469,929	36	653,967,974	5,720

New Value

Total New Market Value: \$490,339,650
Total New Taxable Value: \$488,728,293

JETI

Chapter 313

New Market Value: \$0
New Taxable Value: \$0
New Market Value: \$472,594,511
New Taxable Value: \$472,594,511

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Exempt	2	16,313
EX-XF	11.183 Assisting ambulatory health care centers	1	1,128,790
Absolute Exemption Value Loss:			3 1,145,103

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DV4	Disabled Veterans 70% - 100%	1	12,000
DVHS	Disabled Veteran Homestead	2	76,772
HS	Homestead	51	6,147,408
OV65	Over 65	20	792,521
Partial Exemption Value Loss:			74 7,028,701
Total NEW Exemption Value			8,173,804

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
DP	Disability	32	1,267,010
HS	Homestead	2461	75,516,484
OV65	Over 65	673	28,712,181
OV65S	OV65 Surviving Spouse	77	3,307,989
Increased Exemption Value Loss:			3,243 108,803,664
Total Exemption Value Loss:			116,977,468

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
29	3,709,977	194,154	-3,515,823

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	2,415	197,423	119,317	66,616
A & E	2,630	203,499	119,618	72,448

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
174	134,039,358	121,204,829	114,123,440

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	4,432		9,697,997	680,284,783	325,740,268
B	Multifamily Residential	63		559,308	29,388,055	29,280,567
C1	Vacant Lots and Tracts	1,547		16,618	36,134,794	33,982,505
D1	Qualified Open-Space Land	1,675	89,720.43	0	472,992,829	28,176,848
D2	Farm or Ranch Improvements on Qualified	271		573,906	4,239,248	4,192,512
E	Rural Land,Not Qualified for Open-Space Land	729		1,518,221	128,810,152	95,194,289
F1	Commercial Real Property	511		3,945,668	142,857,627	142,841,965
F2	Industrial Real Property	37		472,594,511	1,428,290,220	1,340,780,067
G1	Oil and Gas	1,265		0	8,135,900	7,915,360
J3	Electric Companies (including Co-ops)	1		0	7,526,570	7,526,570
J4	Telephone Companies (including Co-ops)	14		0	1,929,095	1,929,095
J5	Railroads	3		0	7,084,590	7,084,590
J6	Pipelines	31		0	58,933,730	58,595,111
J7	Cable Companies	4		0	607,073	607,073
L1	Commercial Personal Property	594		0	56,674,751	56,553,649
L2	Industrial and Manufacturing Personal Property	135		0	96,746,389	96,482,279
M1	Mobile Homes	122		928,107	3,803,435	2,374,530
S	Special Inventory	7		0	2,953,604	2,953,604
XB	Income Producing Tangible Personal	211		0	240,917	0
XC	Mineral Interest Valued Under \$500(\$11.146)	904		0	41,240	0
XF	Assisting Ambulatory Health Care Centers	1		0	1,128,790	0
XV	Other Totally Exempt Properties (including	324	27.19	0	203,714,058	105,308
Totals:			89,747.62	489,834,336	3,372,517,850	2,242,316,190

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	32		0	7,569,329	4,691,319
B	Multifamily Residential	4		0	4,989,694	4,954,393
C1	Vacant Lots and Tracts	9		0	414,876	335,226
D1	Qualified Open-Space Land	11	1,374.63	0	4,506,213	656,928
D2	Farm or Ranch Improvements on Qualified	1		0	39	39
E	Rural Land,Not Qualified for Open-Space Land	12		0	4,383,662	3,725,255
F1	Commercial Real Property	37		505,314	25,183,190	25,141,624
F2	Industrial Real Property	1		0	1,382,730	1,382,730
G1	Oil and Gas	26		0	7,916,500	7,908,660
J2	Gas Distribution Systems	2		0	1,551,410	1,551,410
J3	Electric Companies (including Co-ops)	4		0	46,117,600	46,117,600
J4	Telephone Companies (including Co-ops)	4		0	682,120	682,120
J6	Pipelines	5		0	114,180	114,180
J7	Cable Companies	2		0	1,963,440	1,963,440
L1	Commercial Personal Property	22		0	8,324,589	8,324,589
L2	Industrial and Manufacturing Personal Property	7		0	18,937,900	18,526,100
XB	Income Producing Tangible Personal	3		0	1,886	0
Totals:			1,374.63	505,314	134,039,358	126,075,613

WHARTON ISD
State Category Breakdown

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	4,464		9,697,997	687,854,112	330,431,587
B	Multifamily Residential	67		559,308	34,377,749	34,234,960
C1	Vacant Lots and Tracts	1,556		16,618	36,549,670	34,317,731
D1	Qualified Open-Space Land	1,686	91,095.06	0	477,499,042	28,833,776
D2	Farm or Ranch Improvements on Qualified	272		573,906	4,239,287	4,192,551
E	Rural Land,Not Qualified for Open-Space Land	741		1,518,221	133,193,814	98,919,544
F1	Commercial Real Property	548		4,450,982	168,040,817	167,983,589
F2	Industrial Real Property	38		472,594,511	1,429,672,950	1,342,162,797
G1	Oil and Gas	1,291		0	16,052,400	15,824,020
J2	Gas Distribution Systems	2		0	1,551,410	1,551,410
J3	Electric Companies (including Co-ops)	5		0	53,644,170	53,644,170
J4	Telephone Companies (including Co-ops)	18		0	2,611,215	2,611,215
J5	Railroads	3		0	7,084,590	7,084,590
J6	Pipelines	36		0	59,047,910	58,709,291
J7	Cable Companies	6		0	2,570,513	2,570,513
L1	Commercial Personal Property	616		0	64,999,340	64,878,238
L2	Industrial and Manufacturing Personal Property	142		0	115,684,289	115,008,379
M1	Mobile Homes	122		928,107	3,803,435	2,374,530
S	Special Inventory	7		0	2,953,604	2,953,604
XB	Income Producing Tangible Personal	214		0	242,803	0
XC	Mineral Interest Valued Under \$500(\$11.146)	904		0	41,240	0
XF	Assisting Ambulatory Health Care Centers	1		0	1,128,790	0
XV	Other Totally Exempt Properties (including	324	27.19	0	203,714,058	105,308
Totals:			91,122.25	490,339,650	3,506,557,208	2,368,391,803

Application Number: 1588 Date of Agreement: 2021-11-18 First Year of Limitation: 2024
Project Name: Gulfstar Power LLC Expiration Date: First Complete Year: 2022
Original Applicant Name: Richard Gruber County: Wharton

Project Summary:

Total Market Value of all Qualified Property Accounts subject to 313: \$537,728,260
Total Value of all Applicable Exemptions for the Qualified Property: \$0
Total Taxable Value for school interest and sinking fund (I&S) tax \$537,728,260
Limitation Amount as Specified in the 313 Agreement: \$30,000,000 ✖
Total Taxable Value for school maintenance & operations (M&O) tax \$30,000,000

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
80673	F2	364,004,410	0	364,004,410	0	364,004,410	20,307,901
86644	F2	173,723,850	0	173,723,850	0	173,723,850	9,692,099
Totals		537,728,260	0	537,728,260	0	537,728,260	30,000,000

Application Number: 1390 Date of Agreement: 2020-01-21 First Year of Limitation: 2022
Project Name: AP Solar, LLC/Red-tailed Expiration Date: First Complete Year: 2021
Original Applicant Name: Elrod, Christopher County: Wharton

Project Summary:

Total Market Value of all Qualified Property Accounts subject to 313: \$315,219,600
Total Value of all Applicable Exemptions for the Qualified Property: \$0
Total Taxable Value for school interest and sinking fund (I&S) tax \$315,219,600
Limitation Amount as Specified in the 313 Agreement: \$30,000,000 ✖
Total Taxable Value for school maintenance & operations (M&O) tax \$30,000,000

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
80440	F2	315,219,600	0	315,219,600	0	315,219,600	30,000,000
Totals		315,219,600	0	315,219,600	0	315,219,600	30,000,000

CHAPTER 313 TOTALS

Total I&S Net Taxable for School: \$2,368,391,803
Difference between taxable and
limited value for purposes of
Chapter 313: -\$792,947,860
Total M&O Net Taxable for School: \$1,575,443,943

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

28A
(2) 537,728,260.0 +
315,219,600. +
002
852,947,860. *

28A
(b) 30,000,000
30,000,000

60,000,000

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3711471	GULFSTAR POWER LLC	\$537,728,260	\$537,728,260
2	3705012	COLORADO BEND II POWER LLC	\$428,562,158	\$362,262,208
3	3710969	RED TAILED HAWK SOLAR LLC	\$315,219,600	\$315,219,600
4	3713561	COLORADO BEND I POWER LLC	\$84,604,580	\$63,394,377
5	3717494	NAN YA PLASTICS CORP USA	\$48,485,490	\$48,339,540
6	3479274	CENTERPOINT ENERGY HOUSTON	\$45,730,340	\$45,730,340
7	3713596	JM EAGLE	\$39,490,270	\$39,372,110
8	3710063	PIERCE RANCH GP	\$72,965,851	\$27,731,768
9	3710961	WINK TO WEBSTER PL	\$23,400,010	\$23,400,010
10	3696752	GULF SOUTH PIPELINE CO LP	\$22,340,070	\$22,340,070
11	3713580	NATURAL GAS PIPELINE CO OF	\$17,148,180	\$17,148,180
12	3717487	WHARTON COUNTY FOODS LLC	\$12,056,450	\$12,056,450
13	3717508	LANE CITY WIND	\$9,558,860	\$9,558,860
14	3650048	BUC-EES LTD	\$9,445,712	\$9,445,712
15	3695805	BSR PROPERTIES V LLC	\$8,558,738	\$8,558,738
16	3702250	AEP TEXAS INC	\$7,526,570	\$7,526,570
17	3534349	WAL-MART STORES TEXAS LP	\$7,399,634	\$7,399,634
18	3704966	REMORA MANAGEMENT LLC	\$7,404,880	\$7,397,040
19	3699808	KANSAS CITY SOUTHERN RAILWAY	\$7,084,590	\$7,084,590
20	3710077	HA GULFSTAR LLC	\$7,082,094	\$7,082,094
Total			\$1,711,792,337	\$1,578,776,151

Application Number: 1588 Date of Agreement: 2021-11-18 First Year of Limitation: 2024
Project Name: Gulfstar Power LLC Expiration Date: First Complete Year: 2022
Original Applicant Name: Richard Gruber County: Wharton

Project Summary:

Total Market Value of all Qualified Property Accounts subject to 313: \$117,143,156
Total Value of all Applicable Exemptions for the Qualified Property: \$0
Total Taxable Value for school interest and sinking fund (I&S) tax \$117,143,156
Limitation Amount as Specified in the 313 Agreement: \$30,000,000
Total Taxable Value for school maintenance & operations (M&O) tax \$30,000,000

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
80673	F2	117,143,156	0	117,143,156	0	117,143,156	30,000,000
Totals		117,143,156	0	117,143,156	0	117,143,156	30,000,000

Application Number: 1390 Date of Agreement: 2020-01-21 First Year of Limitation: 2022
Project Name: AP Solar, LLC/Red-tailed Expiration Date: First Complete Year: 2021
Original Applicant Name: Elrod, Christopher County: Wharton

Project Summary:

Total Market Value of all Qualified Property Accounts subject to 313: \$164,844,525
Total Value of all Applicable Exemptions for the Qualified Property: \$0
Total Taxable Value for school interest and sinking fund (I&S) tax \$164,844,525
Limitation Amount as Specified in the 313 Agreement: \$30,000,000
Total Taxable Value for school maintenance & operations (M&O) tax \$30,000,000

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
80440	F2	164,844,525	0	164,844,525	0	164,844,525	30,000,000
Totals		164,844,525	0	164,844,525	0	164,844,525	30,000,000

117,143,156 * C +
164,844,525 * +
002
281,987,681 * *

281,987,681 * C +
60,000,000 * -
002
221,987,681 * *

CHAPTER 313 TOTALS

Total I&S Net Taxable for School:	\$1,905,372,407
Difference between taxable and limited value for purposes of Chapter 313:	-\$221,987,681
Total M&O Net Taxable for School:	\$1,683,384,726

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

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.	\$ 4892114
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: \$ B. I&S taxes refunded for tax years preceding the prior tax year: \$	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 9,716,439
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 4,892,114
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 \$ 1913152935 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 - \$ C. Total current year value. Subtract B from A.	\$ 1913152935
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 \$ 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 + \$ C. Total value under protest or not certified. Add A and B.	\$ 0
25.	Current year tax ceilings and new property value for Chapter 313 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 \$ 1913152935 B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ 94,182,230 C. Add A and B.	\$ 2007335165
26.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 1808113405
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. \$ 320,313,345 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. - \$ 60,000,000 C. Subtract B from A.	\$ 260,313,345

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

Wharton County Tax Office

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
SWH - WHARTON I.S.D.				
Current				
Levy	11,013,459.83	5,524,273.38	0.00	16,537,733.21
Ag Levy	5,934.98	2,976.95	0.00	8,911.93
Interest	9,517.71	4,757.83	0.00	14,275.54
Penalty	29,218.29	14,607.62	0.00	43,825.91
LateAg	343.91	0.00	0.00	343.91
Rendition Penalty	6,870.05	0.00	0.00	6,870.05
Rendition Penalty Admin Fee	(343.58)	0.00	0.00	(343.58)
VIT Overage Payment	3,602.56	0.00	0.00	3,602.56
313 Limitation Appraised Value	0.00	768,965.32	0.00	768,965.32
Recalc Refund	(266,358.25)	(133,603.40)	0.00	(399,961.65)
Recalc Refund P&I	(457.80)	(229.64)	0.00	(687.44)
Recalc Rendition Pen Admin Fee	4.75	0.00	0.00	4.75
Recalc Rendition Pen Refund	(95.03)	0.00	0.00	(95.03)
Current	10,801,697.42	6,181,748.06	0.00	16,983,445.48
Delinquent				
Levy	149,820.47	62,233.57	0.00	212,054.04
Ag Levy	82,740.20	31,248.18	0.00	113,988.38
Interest	32,318.12	10,775.35	0.00	43,093.47
Penalty	17,211.09	7,232.37	0.00	24,443.46
Rendition Penalty	246.58	0.00	0.00	246.58
Rendition Penalty Admin Fee	(12.34)	0.00	0.00	(12.34)
Recalc Refund	(58,892.97)	(25,325.92)	0.00	(84,218.89)
Recalc Refund P&I	(628.87)	(289.02)	0.00	(917.89)
Delinquent	222,802.28	85,874.53	0.00	308,676.81
Distribution Total	11,024,499.70	6,267,622.59	0.00	17,292,122.29

Eric Pribyl

From: Hooper, Cheryl <chooper@whartonisd.net>
Sent: Thursday, July 31, 2025 5:19 PM
To: Eric Pribyl
Cc: Cindy Hernandez
Subject: Re: 2025 Worksheets

Good evening,

Sorry for the late response. We have been welcoming staff back and I have been in and out of my office.

The MCR is .6322 and the enrichment pennies is 5 cents for a total M&O rate of .6822.

Debt amount for the upcoming year is \$4,469,730.

On Tue, Jul 29, 2025 at 11:05 AM Eric Pribyl <eric.pribyl@co.wharton.tx.us> wrote:

Hello Cheryl,

We're starting to put together Wharton 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 Wharton ISD's proposed debt amount for the upcoming year.

Thank you,

Eric Pribyl

Wharton County Tax Office

(979) 532-3312



Olatunji Oduwole
Superintendent of Schools
Wharton Independent School District
2100 N Fulton, Wharton Texas 77488 • 979-532-3612

August 7, 2025

To Whom It May Concern:

This letter is to confirm that Wharton Independent School District will make the required debt service payments totaling \$4,469,730.00 for the current year.

In addition to the required payments, the District is also committing to pay an additional \$7,000,000.00 in Debt Service during the 2025–2026 fiscal year, as approved by Board resolution. This brings the total planned debt payments for the year to \$11,469,730.00.

Please let us know if any additional documentation or clarification is needed.

Sincerely,

Cheryl Hooper
Business Manager
Wharton Independent School District
chooper@whartonisd.net
979-532-6206

Wharton County Tax Office

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

Distribution Summary 2 Report

Page 6 of 7

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

SWH - WHARTON I.S.D.

Current Levy M&O	10,754,023.61	Delinquent Levy M&O	173,694.88
Current Penalty M&O	28,878.94	Delinquent Penalty M&O	16,582.22
Current Interest M&O	9,576.92	Delinquent Interest M&O	32,338.14
Current Other M&O	3,946.47	Delinquent Other M&O	0.00
Cur Rendition Penalty M&O	6,436.19	Delq Rendition Penalty M&O	234.24
Cur Rendition Fraud M&O	0.00	Delq Rendition Fraud M&O	0.00

Total Current M&O	10,802,862.13	Total Delinquent M&O	222,849.48
Current Levy I&S	5,394,142.01	Delinquent Levy I&S	68,160.56
Current Penalty I&S	14,437.40	Delinquent Penalty I&S	6,943.35
Current Interest I&S	4,787.54	Delinquent Interest I&S	10,778.84
Current Other I&S	768,965.32	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	6,182,332.27	Total Delinquent I&S	85,882.75

Current Levy	16,148,165.62	Delinquent Levy	241,855.44
Current Penalty	43,316.34	Delinquent Penalty	23,525.57
Current Interest	14,364.46	Delinquent Interest	43,116.98
Current Other	772,911.79	Delinquent Other	0.00
Cur Rendition Penalty	6,436.19	Delq Rendition Penalty	234.24
Cur Rendition Fraud	0.00	Delq Rendition Fraud	0.00

Total Current	16,985,194.40	Total Delinquent	308,732.23
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Grand Total M&O	11,025,711.61	School Fund Coding Totals (if applicable)	
Grand Total I&S	6,268,215.02	M&O Current Year	199-5711 10,754,023.61
Grand Total S1	0.00	M&O Prior Years	199-5712 173,694.88
		M&O Penalty & Interest	199-5719 97,993.12
Total Due to Jurisdiction	17,293,926.63	I&S Current Year	599-5711 5,394,142.01
Total Due to Delq Tax Atty	66,684.27	I&S Prior Year	599-5712 68,160.56
Total Due CAD	351.17	I&S Penalty & Interest	599-5719 805,912.45

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>.6906</u> /\$100
40.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ B. Subtract unencumbered fund amount used to reduce total debt - \$ 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 - \$ D. Adjust debt: Subtract B and C from A.	\$ <u>6,263,304</u>
41.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$
42.	Adjusted current year debt. Subtract line 41 from line 40D.	\$ <u>6,263,304</u>
43.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ <u>100</u> % B. Enter the prior year actual collection rates. % C. Enter the 2022 actual collection rate % D. Enter the 2021 actual collection rate. % <u>100</u> %	
44.	Current year debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>6,263,304</u>
45.	Current year total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1808113405</u>
46.	Current year debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>.3464</u> /\$100
47.	Current year voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ <u>1.0370</u> /\$100

²⁶ Tex. Edu. Code §45.003(e)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)

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
WLOU - WHARTON CO WATER & IMPV DIST#1							
2024	103,417.32	97,978.51	512.98	4,736.29	947.68	104,175.46	100.73%
2023	99,218.50	92,387.97	583.17	5,658.40	1,902.56	100,532.10	101.32%
2022	92,358.14	87,517.53	710.70	5,064.25	1,896.79	95,189.27	103.06%
WWHD - WEST WHARTON CO HOSP DIST							
2024	6,941,127.58	6,718,638.86	23,057.71	130,521.24	28,255.54	6,900,473.35	99.41%
2023	5,472,764.55	5,306,471.85	24,208.07	110,112.68	29,604.35	5,470,396.95	99.95%
2022	5,110,903.53	4,992,472.91	22,710.68	156,672.95	27,328.03	5,199,184.57	101.72%
COUN - Wharton County Tax Office							
2024	19,916,641.76	19,214,084.68	77,359.28	534,808.83	119,699.89	19,945,952.68	100.14%
2023	17,146,590.48	16,575,857.39	82,166.99	499,045.84	135,220.42	17,292,290.64	100.84%
2022	16,540,201.78	16,058,603.51	76,241.56	553,871.85	143,684.26	16,832,401.18	101.76%
SWH - WHARTON I.S.D.							
2024	17,382,718.93	16,885,935.10	52,207.59	347,290.84	99,698.37	17,385,131.90	100.01%
2023	14,467,128.02	14,143,685.94	54,752.13	360,825.09	104,536.14	14,663,799.30	101.35%
2022	17,432,396.55	16,935,824.19	70,058.47	607,796.14	126,276.51	17,739,955.31	101.76%
ESD3 - EMERG SERVICES DIST#3							
2024	2,515,015.93	2,419,602.06	10,376.72	67,420.50	15,577.37	2,512,976.65	99.91%
2023	2,115,236.52	2,038,528.26	9,537.62	54,155.65	14,342.52	2,116,564.05	100.06%
2022	1,922,116.00	1,856,775.10	8,208.32	54,323.22	14,692.68	1,933,999.32	100.61%
ESD4 - EMERG SERVICES DIST#4							
2024	1,881,951.57	1,821,520.46	6,112.93	38,499.46	7,979.69	1,874,112.54	99.58%
2023	1,592,124.82	1,542,078.70	7,204.30	34,734.71	8,834.04	1,592,851.75	100.04%
2022	1,534,177.18	1,496,397.33	6,892.99	43,385.42	7,871.58	1,554,547.32	101.32%