2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

JONESBORO ISD
School District's Name

(254) 463-2111
Phone *(area code and number)*

PO BOX 125, 14909 S ST. HWY 36 JONESBORO TX 76538
School District's Address, City, State, ZIP Code

www.jonesboroisd.net
School District's Website Address

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

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://coryellcountytax.com/property/property-tax-rate-calculation-source-material/

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 179,229,826
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. [3]	$ 8,794,094
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 170,435,732
4.	**Prior year total adopted tax rate**.	$ 0.748800 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... – $ 0 C. **Prior year value loss.** Subtract B from A. [4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... – $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 170,435,732
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:. . + $ 2,079,152 **C. Value loss.** Add A and B. [7]	$ 2,079,152
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,079,152
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 168,356,580
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,260,654
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 2,836
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [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 taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 1,263,490

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)
9 Tex. Tax Code §26.012(13)
10 Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] . . . . . . $ 176,303,659 **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.	$ 176,303,659
18.	**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] . . . . . . $ 9,351,496 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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.	$ 9,351,496
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 9,023,941
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] 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.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 176,631,214
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 5,303,901
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 5,303,901
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 171,327,313
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.737471 /$100

[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)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.604600/$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate . . . . . $ 0.138300/$100 B. $0.05 per $100 of taxable value . . . . . $ 0.050000/$100	$ 0.138300/$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.742900/$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: . . . . . $ 651,770 B. Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. . . . . – $ 0 D. **Adjust debt:** Subtract B and C from A.	$ 651,770

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 651,770
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 % B. Enter the prior year actual collection rate 101.55 % C. Enter the 2024 actual collection rate 103.98 % D. Enter the 2023 actual collection rate 97.03 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 651,770
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 176,631,214
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.369000 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 1.111900 /$100

SECTION 3: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ ____________/$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ ____________/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 0.737471 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 1.111900 /$100

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

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here JUSTIN K. CAROTHERS

Printed Name of School District Representative

sign here Justin Carothers

School District Representative

08-17-2026

Date

Print Reset

[40] Tex. Tax Code §26.04(c)

JONESBORO ISD

08-17-2026

2026 CERTIFIED TOTALS

Land		Value			
Homesite:		14,964,495			
Non Homesite:		21,248,628			
Ag Market:		368,781,471			
Timber Market:		0	**Total Land**	(+)	404,994,594

Improvement		Value			
Homesite:		61,213,694			
Non Homesite:		30,520,260	**Total Improvements**	(+)	91,733,954

Non Real	Count	Value			
Personal Property:	38	17,779,152			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	17,779,152
			Market Value	=	514,507,700

Ag	Non Exempt	Exempt			
Total Productivity Market:	368,781,471	0			
Ag Use:	7,246,040	0	**Productivity Loss**	(-)	361,535,431
Timber Use:	0	0	**Appraised Value**	=	152,972,269
Productivity Loss:	361,535,431	0			
			Homestead Cap	(-)	5,806,670
			23.231 Cap	(-)	788,273
			Assessed Value	=	146,377,326
			Total Exemptions Amount (Breakdown on Next Page)	(-)	41,692,787
			Net Taxable	=	104,684,539

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,963,496	189,233	0.00	630.84	12			
OV65	25,985,654	7,622,619	22,097.60	22,959.33	112			
Total	27,949,150	7,811,852	22,097.60	23,590.17	124	**Freeze Taxable**	(-)	7,811,852
Tax Rate	0.7488000							

Freeze Adjusted Taxable = 96,872,687

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
747,480.28 = 96,872,687 * (0.7488000 / 100) + 22,097.60

Certified Estimate of Market Value:	514,507,700
Certified Estimate of Taxable Value:	104,684,539

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	12	0	735,850	735,850
145D	12	0	18,480	18,480
145D1	2	0	3,140	3,140
DP	13	0	313,078	313,078
DV1	3	0	5,000	5,000
DV3	4	0	30,000	30,000
DV4	14	0	134,760	134,760
DV4S	1	0	0	0
DVHS	23	0	2,173,790	2,173,790
DVHSS	2	0	168,548	168,548
EX-XN	1	0	0	0
EX-XR	1	0	25,200	25,200
EX-XV	19	0	1,667,098	1,667,098
HS	261	0	31,636,710	31,636,710
OV65	95	0	3,168,967	3,168,967
OV65S	19	0	642,625	642,625
PC	1	969,541	0	969,541
	Totals	**969,541**	**40,723,246**	**41,692,787**

Land		Value			
Homesite:		0			
Non Homesite:		37,550			
Ag Market:		2,683,800			
Timber Market:		0	Total Land	(+)	2,721,350
Improvement		**Value**			
Homesite:		0			
Non Homesite:		588,040	Total Improvements	(+)	588,040
Non Real	**Count**	**Value**			
Personal Property:	4	10,071,147			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	10,071,147
			Market Value	=	13,380,537
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	2,683,800	0			
Ag Use:	46,720	0	Productivity Loss	(-)	2,637,080
Timber Use:	0	0	Appraised Value	=	10,743,457
Productivity Loss:	2,637,080	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	10,743,457
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,370,008
			Net Taxable	=	9,373,449

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
70,188.39 = 9,373,449 * (0.748800 / 100)

Certified Estimate of Market Value:	13,130,250
Certified Estimate of Taxable Value:	9,351,496
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
PC	1	1,370,008	0	1,370,008
	Totals	**1,370,008**	**0**	**1,370,008**

Land		Value			
Homesite:		14,964,495			
Non Homesite:		21,286,178			
Ag Market:		371,465,271			
Timber Market:		0	**Total Land**	(+)	407,715,944

Improvement		Value			
Homesite:		61,213,694			
Non Homesite:		31,108,300	**Total Improvements**	(+)	92,321,994

Non Real	Count	Value			
Personal Property:	42	27,850,299			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	27,850,299
			Market Value	=	527,888,237

Ag	Non Exempt	Exempt			
Total Productivity Market:	371,465,271	0			
Ag Use:	7,292,760	0	**Productivity Loss**	(-)	364,172,511
Timber Use:	0	0	**Appraised Value**	=	163,715,726
Productivity Loss:	364,172,511	0			
			Homestead Cap	(-)	5,806,670
			23.231 Cap	(-)	788,273
			Assessed Value	=	157,120,783
			Total Exemptions Amount (Breakdown on Next Page)	(-)	43,062,795
			Net Taxable	=	114,057,988

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,963,496	189,233	0.00	630.84	12			
OV65	25,985,654	7,622,619	22,097.60	22,959.33	112			
Total	27,949,150	7,811,852	22,097.60	23,590.17	124	**Freeze Taxable**	(-)	7,811,852
Tax Rate	0.7488000							

Freeze Adjusted Taxable = 106,246,136

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
817,668.67 = 106,246,136 * (0.7488000 / 100) + 22,097.60

Certified Estimate of Market Value:	527,637,950
Certified Estimate of Taxable Value:	114,036,035

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	12	0	735,850	735,850
145D	12	0	18,480	18,480
145D1	2	0	3,140	3,140
DP	13	0	313,078	313,078
DV1	3	0	5,000	5,000
DV3	4	0	30,000	30,000
DV4	14	0	134,760	134,760
DV4S	1	0	0	0
DVHS	23	0	2,173,790	2,173,790
DVHSS	2	0	168,548	168,548
EX-XN	1	0	0	0
EX-XR	1	0	25,200	25,200
EX-XV	19	0	1,667,098	1,667,098
HS	261	0	31,636,710	31,636,710
OV65	95	0	3,168,967	3,168,967
OV65S	19	0	642,625	642,625
PC	2	2,339,549	0	2,339,549
	Totals	**2,339,549**	**40,723,246**	**43,062,795**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	141	228.5480	$309,880	$23,306,280	$10,150,129
B	MULTIFAMILY RESIDENCE	1		$0	$202,860	$202,860
C1	VACANT LOTS AND LAND TRACTS	67	28.2066	$0	$1,502,339	$1,359,360
D1	QUALIFIED OPEN-SPACE LAND	819	61,383.0252	$0	$368,781,471	$7,227,050
D2	IMPROVEMENTS ON QUALIFIED OP	129		$67,680	$1,215,858	$1,204,159
E	RURAL LAND, NON QUALIFIED OPE	496	1,922.6058	$2,818,710	$97,063,629	$65,662,723
F1	COMMERCIAL REAL PROPERTY	13	26.0075	$0	$2,595,941	$2,588,791
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$1,891,321	$1,891,321
J4	TELEPHONE COMPANY (INCLUDI	1	0.2400	$0	$32,000	$32,000
J6	PIPELAND COMPANY	3		$0	$13,876,819	$12,907,278
L1	COMMERCIAL PERSONAL PROPE	25		$0	$1,418,150	$660,680
L2	INDUSTRIAL AND MANUFACTURIN	6		$0	$592,862	$592,862
M1	TANGIBLE OTHER PERSONAL, MOB	7		$0	$301,190	$205,326
X	TOTALLY EXEMPT PROPERTY	20	31.3498	$0	$1,726,980	$0
		Totals	63,619.9829	$3,196,270	$514,507,700	$104,684,539

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
D1	QUALIFIED OPEN-SPACE LAND	6	536.7600	$0	$2,683,800	$46,720
E	RURAL LAND, NON QUALIFIED OPE	3	6.5800	$0	$625,590	$625,590
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$119,625	$119,625
J4	TELEPHONE COMPANY (INCLUDI	2		$0	$188,930	$188,930
J6	PIPELAND COMPANY	1		$0	$9,762,592	$8,392,584
		Totals	543.3400	$0	$13,380,537	$9,373,449

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	141	228.5480	$309,880	$23,306,280	$10,150,129
B	MULTIFAMILY RESIDENCE	1		$0	$202,860	$202,860
C1	VACANT LOTS AND LAND TRACTS	67	28.2066	$0	$1,502,339	$1,359,360
D1	QUALIFIED OPEN-SPACE LAND	825	61,919.7852	$0	$371,465,271	$7,273,770
D2	IMPROVEMENTS ON QUALIFIED OP	129		$67,680	$1,215,858	$1,204,159
E	RURAL LAND, NON QUALIFIED OPE	499	1,929.1858	$2,818,710	$97,689,219	$66,288,313
F1	COMMERCIAL REAL PROPERTY	13	26.0075	$0	$2,595,941	$2,588,791
J3	ELECTRIC COMPANY (INCLUDING C	4		$0	$2,010,946	$2,010,946
J4	TELEPHONE COMPANY (INCLUDI	3	0.2400	$0	$220,930	$220,930
J6	PIPELAND COMPANY	4		$0	$23,639,411	$21,299,862
L1	COMMERCIAL PERSONAL PROPE	25		$0	$1,418,150	$660,680
L2	INDUSTRIAL AND MANUFACTURIN	6		$0	$592,862	$592,862
M1	TANGIBLE OTHER PERSONAL, MOB	7		$0	$301,190	$205,326
X	TOTALLY EXEMPT PROPERTY	20	31.3498	$0	$1,726,980	$0
		Totals	64,163.3229	$3,196,270	$527,888,237	$114,057,988

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	98	162.9010	$44,530	$18,744,880	$7,687,336
A2	MOBILE HOME RESIDENCE	37	57.4720	$265,350	$4,124,740	$2,073,677
A4	MISC. BUILDING RESIDENTIAL	12	8.1750	$0	$436,660	$389,116
B3	4-PLEX	1		$0	$202,860	$202,860
C1	RES. VACANT LOT	19	10.2765	$0	$530,879	$470,223
C2	COMM. VACANT LOT	2	0.8540	$0	$40,690	$40,690
C3	LARGE VACANT LOT	47	17.0761	$0	$930,770	$848,447
D1	QUALIFIED OPEN-SPACE LAND	819	61,383.0252	$0	$368,781,471	$7,227,050
D2	IMPROVEMENTS ON QUALIFIED OPE	129		$67,680	$1,215,858	$1,204,159
E1	RURAL NON-QUALIFIED WITH RES I	308	864.7674	$2,631,740	$78,492,257	$49,627,748
E2	RURAL NON-QUALIFIED WITH MISC I	21	44.3420	$0	$1,029,222	$979,115
E3	RURAL NON-QUALIFIED WITH MOBI	53	44.7920	$186,970	$3,514,096	$1,598,551
E4	RURAL LAND, NON QUALIFIED OPEN	136	968.7044	$0	$14,028,054	$13,457,309
F1	COMMERCIAL REAL PROPERTY	13	26.0075	$0	$2,595,941	$2,588,791
J3	ELECTRIC COMPANIES	3		$0	$1,891,321	$1,891,321
J4	TELEPHONE COMPANIES	1	0.2400	$0	$32,000	$32,000
J6	PIPELINES	3		$0	$13,876,819	$12,907,278
L1	COMMERCIAL PERSONAL PROPER	25		$0	$1,418,150	$660,680
L2	INDUSTRIAL PERSONAL PROPERTY	6		$0	$592,862	$592,862
M1	MOBILE HOME, PERSONAL PROPERT	7		$0	$301,190	$205,326
X	TOTALLY EXEMPT PROPERTY	20	31.3498	$0	$1,726,980	$0
		Totals	63,619.9829	$3,196,270	$514,507,700	$104,684,539

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
D1	QUALIFIED OPEN-SPACE LAND	6	536.7600	$0	$2,683,800	$46,720
E1	RURAL NON-QUALIFIED WITH RES I	2	1.5300	$0	$595,690	$595,690
E4	RURAL LAND, NON QUALIFIED OPEN	1	5.0500	$0	$29,900	$29,900
J3	ELECTRIC COMPANIES	1		$0	$119,625	$119,625
J4	TELEPHONE COMPANIES	2		$0	$188,930	$188,930
J6	PIPELINES	1		$0	$9,762,592	$8,392,584
		Totals	543.3400	$0	$13,380,537	$9,373,449

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	98	162.9010	$44,530	$18,744,880	$7,687,336
A2	MOBILE HOME RESIDENCE	37	57.4720	$265,350	$4,124,740	$2,073,677
A4	MISC. BUILDING RESIDENTIAL	12	8.1750	$0	$436,660	$389,116
B3	4-PLEX	1		$0	$202,860	$202,860
C1	RES. VACANT LOT	19	10.2765	$0	$530,879	$470,223
C2	COMM. VACANT LOT	2	0.8540	$0	$40,690	$40,690
C3	LARGE VACANT LOT	47	17.0761	$0	$930,770	$848,447
D1	QUALIFIED OPEN-SPACE LAND	825	61,919.7852	$0	$371,465,271	$7,273,770
D2	IMPROVEMENTS ON QUALIFIED OPE	129		$67,680	$1,215,858	$1,204,159
E1	RURAL NON-QUALIFIED WITH RES I	310	866.2974	$2,631,740	$79,087,947	$50,223,438
E2	RURAL NON-QUALIFIED WITH MISC I	21	44.3420	$0	$1,029,222	$979,115
E3	RURAL NON-QUALIFIED WITH MOBI	53	44.7920	$186,970	$3,514,096	$1,598,551
E4	RURAL LAND, NON QUALIFIED OPEN	137	973.7544	$0	$14,057,954	$13,487,209
F1	COMMERCIAL REAL PROPERTY	13	26.0075	$0	$2,595,941	$2,588,791
J3	ELECTRIC COMPANIES	4		$0	$2,010,946	$2,010,946
J4	TELEPHONE COMPANIES	3	0.2400	$0	$220,930	$220,930
J6	PIPELINES	4		$0	$23,639,411	$21,299,862
L1	COMMERCIAL PERSONAL PROPER	25		$0	$1,418,150	$660,680
L2	INDUSTRIAL PERSONAL PROPERTY	6		$0	$592,862	$592,862
M1	MOBILE HOME, PERSONAL PROPERT	7		$0	$301,190	$205,326
X	TOTALLY EXEMPT PROPERTY	20	31.3498	$0	$1,726,980	$0
		Totals	64,163.3229	$3,196,270	$527,888,237	$114,057,988

New Value

TOTAL NEW VALUE MARKET:	$3,196,270
TOTAL NEW VALUE TAXABLE:	$2,637,501

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	12	$735,850
145D	11.145 (d) Multiple Situs, Leases	12	$18,480
145D1	11.145 (d-1) Multiple Situs, Consignment	2	$3,140
DP	DISABILITY	1	$60,000
DV3	Disabled Veterans 50% - 69%	2	$10,000
DV4	Disabled Veterans 70% - 100%	4	$37,440
DVHS	Disabled Veteran Homestead	1	$240,214
HS	HOMESTEAD	7	$914,028
OV65	OVER 65	2	$60,000
	PARTIAL EXEMPTIONS VALUE LOSS	**43**	**$2,079,152**
	NEW EXEMPTIONS VALUE LOSS		**$2,079,152**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$2,079,152**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
259	$246,891	$144,318	$102,573

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
85	$202,083	$138,354	$63,729

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
259	$214,050	$140,000	$74,050

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
85	$169,800	$140,000	$29,800

2026 CERTIFIED TOTALS

JB - JONESBORO ISD

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
11	$13,380,537	$9,351,496

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Improvements	Count	Value			
Homesite	5	758,016			
New Homesite	0	0			
Non Homesite	5	559,976			
New Non Homesite	0	0	(+)	1,317,992	TOTAL IMPROVEMENTS

Land (27.200 acres)	Count	Value			
Homesite	3	21,755			
New Homesite	0	0			
Non Homesite	3	213,700			
New Non Homesite	0	0	(+)	235,455	TOTAL LAND MARKET

Prod (1,032.165 acres)	Count	Value			
Productivity	11	8,341,185			
Inventory	0	0			
Timber	0	0	(+)	8,341,185	TOTAL PROD MARKET

8,576,640 TOTAL LAND

Other	Count	Value			
Personal Property	0	0			
Minerals	0	0	(+)	0	TOTAL OTHER

(=)	9,894,632	TOTAL MARKET VALUE
(-)	0	TOTAL EXEMPT PROPERTY (INCL HB366)
(=)	9,894,632	TOTAL MARKET VALUE OF TAXABLE PROPERTY

Prod. Use	Count	Value	Loss			
Productivity	11	164,611	8,176,574			
Inventory	0	0	0			
Timber	0	0	0			
Totals	11	164,611	8,176,574	(-)	8,176,574	TOTAL PRODUCTION LOSS
			3	(-)	187,252	CAPPED HOMESTEAD LOSS
				(=)	1,530,806	TOTAL ASSESSED

(17 accounts)

Exemptions/Deductions	*** Non-Frozen ***		***** Frozen *****			
	Count	Value	Count	Value		
Homestead	1	140,000	1	84,534		
Homestead Local	0	0	0	0	224,534	TOTAL HOMESTEAD
Over 65	0	0	0	0		
Over 65 Local	0	0	0	0	0	TOTAL OVER 65
Disabled	0	0	0	0		
Disabled Local	0	0	0	0	0	TOTAL DISABLED
Disabled Veteran	0	0	0	0	0	TOTAL DISABLED VETERAN
Disabled Vet HS	0	0	0	0	0	TOTAL DISABLED VETERAN HS
Surv Sp (FR & DSM)	0	0	0	0	0	TOTAL SURV SP (FR & DSM)
Abatements	0	0				
Pollution Control	0	0				
Freeport	0	0				
Goods In Transit	0	0				
Historic	0	0	0	0		
Low Income Housing	0	0				
Solar / Wind Power	0	0	0	0		
Tot Exempt Proration	0	0	0	0	0	TOTAL OTHER DEDUCTIONS
					224,534	TOTAL EXEMPTIONS/DEDUCTIONS

Taxable Non Frozen		1,306,272		
Taxable Frozen		0		
Taxable New HS Frozen		0	1,306,272	TOTAL TAXABLE
Tax Non Frozen		9,781.37		
Tax Frozen		0.00		
Tax New HS Frozen		0.00	9,781.37	TOTAL TAX
Total Tax w/o Ceiling		9,781.37		
Tax Frozen Loss		0.00	0.00748800	TAX RATE
Total Vet HS Proration	0	0.00		
Total Surv Spouse Ex Amt	0	0.00		

D	Count	Market	Land	Prod	Improvement	New Hs	Personal	Mineral	Exempt
D1 - QUALIFIED AG LAND	11	8,341,185	8,341,185	164,611	0	0	0	0	0
D2 - FARM/RANCH IMPR ON QUAL AG L	5	241,425	0	0	241,425	0	0	0	0
TOTAL	16	8,582,610	8,341,185	164,611	241,425	0	0	0	0

E	Count	Market	Land	Prod	Improvement	New Hs	Personal	Mineral	Exempt
E1 - RES IMPR ON ACREAGE	5	1,105,822	29,255	0	1,076,567	0	0	0	0
E2 - MOBILE HOME ON ACREAGE	1	17,500	17,500	0	0	0	0	0	0
E4 - NON-QUALIFIED AG LAND	1	188,700	188,700	0	0	0	0	0	0
TOTAL	7	1,312,022	235,455	0	1,076,567	0	0	0	0
ALL PTD TOTAL	17	9,894,632	8,576,640	164,611	1,317,992	0	0	0	0

Tax Juris	Avg Tot Mkt Val	Sum Tot Mkt Val	Avg Assessed Val	Sum Assessed Val	Avg Taxable Val	Sum Taxable Val	Avg Hs Assessed Val	Sum Hs Assessed Val	Sum New Const	Num Accounts
BOSQUE COUNTY	293,170	1,631,784,535	249,689	1,389,771,625	240,148	1,336,664,440	239,902	1,335,296,846	16,239,313	5,566
BOSQUE COUNTY HOSPITAL	293,170	1,631,784,535	249,689	1,389,771,625	211,795	1,178,851,164	239,902	1,335,296,846	16,239,313	5,566
CHINA SPRING ISD	398,060	64,485,703	328,345	53,191,930	181,595	29,418,340	306,834	49,707,054	1,436,192	162
CLIFTON CITY	226,474	171,893,612	205,128	155,692,089	199,858	151,691,906	203,251	154,267,562	993,334	759
CLIFTON ISD	304,148	581,227,224	263,438	503,429,383	111,232	212,564,657	253,787	484,986,976	4,920,045	1,911
CONS GROUNDWATER	293,170	1,631,784,535	249,689	1,389,771,625	240,148	1,336,664,440	239,902	1,335,296,846	16,239,313	5,566
CRANFILLS GAP CITY	156,046	12,639,744	134,877	10,924,998	127,049	10,291,001	134,278	10,876,548	473,416	81
CRANFILLS GAP ISD	316,177	79,676,519	265,850	66,994,212	125,220	31,555,536	256,741	64,698,815	992,633	252
ESD	293,170	1,631,784,535	249,689	1,389,771,625	240,148	1,336,664,440	239,902	1,335,296,846	16,239,313	5,566
HICO ISD	299,219	7,181,255	241,648	5,799,551	100,096	2,402,294	231,325	5,551,793	166,754	24
IREDELL CITY	156,746	13,636,931	138,506	12,050,030	132,816	11,555,003	137,068	11,924,899	141,694	87
IREDELL ISD	278,716	88,074,412	238,824	75,468,385	96,040	30,348,632	229,500	72,522,117	1,482,309	316
JONESBORO ISD	304,860	609,720	239,166	478,331	126,899	253,797	239,166	478,331		2
KOPPERL ISD	244,689	180,335,807	207,289	152,771,678	77,279	56,954,550	196,625	144,912,405	2,769,186	737
MERIDIAN CITY	199,990	66,196,547	172,475	57,089,159	168,649	55,822,912	171,666	56,821,570	12,174	331
MERIDIAN ISD	299,986	227,089,436	256,476	194,152,692	105,368	79,763,702	250,486	189,617,868	408,602	757
MORGAN CITY	132,278	11,905,018	107,192	9,647,250	103,736	9,336,207	105,810	9,522,863	221,050	90
MORGAN ISD	249,749	81,418,336	227,159	74,053,835	90,004	29,341,280	214,893	70,055,259	1,626,792	326
VALLEY MILLS CITY	244,182	73,987,154	203,761	61,739,729	198,345	60,098,625	200,798	60,841,930	72,791	303
VALLEY MILLS ISD	299,649	228,332,837	240,548	183,297,834	99,708	75,977,254	231,387	176,317,216	1,174,055	762
WALNUT SPRINGS CITY	191,461	29,485,029	151,772	23,372,879	144,646	22,275,505	146,214	22,516,900	600,899	154
WALNUT SPRINGS ISD	294,490	93,353,286	252,788	80,133,794	119,854	37,993,796	241,164	76,449,012	1,262,745	317

2026 CERT TAX RATE CALCULATION WORKSHEET

Line Item (2026 Form 50-859)	Line	Sub	Type	SJO
Prior year total taxable value	**1**		**C**	**$1,320,476**
Prior year tax ceilings	2		A	-
Preliminary prior year adjusted taxable value (Line 1 - Line 2)	**3**		**C**	**$1,320,476**
Prior year total adopted tax rate	4		A	0.748800
A. Original prior year ARB values	5	A	M	-
B. Prior year values resulting from final court decisions	5	B	M	-
C. Prior year value loss (A - B)	5	C	C	-
A. Prior year ARB certified value	6	A	M	-
B. Prior year disputed value	6	B	M	-
C. Prior year undisputed value (A - B)	6	C	C	-
Prior year Chapter 42 related adjusted values (Line 5C + Line 6C)	**7**		**C**	**-**
Prior year taxable value, adjusted for court-ordered adjustments (Line 3 + Line 7)	**8**		**C**	**$1,320,476**
Prior year taxable value of property in deannexed territory	9		M	-
A. Absolute exemptions (prior year market value)	10	A	C	-
B. Partial exemptions (current year amount or % times prior year value)	10	B	C	-
C. Value loss (A + B)	10	C	C	-
A. Prior year market value	11	A	A	-
B. Current year productivity or special appraised value	11	B	A	-
C. Value loss (A - B)	11	C	C	-
Total adjustments for lost value (Lines 9 + 10C + 11C)	**12**		**C**	**-**
Adjusted prior year taxable value (Line 8 - Line 12)	**13**		**C**	**$1,320,476**
Adjusted prior year total levy (Line 4 x Line 13 / $100)	**14**		**C**	**$9,887.72**
Taxes refunded for years preceding the prior tax year	15		M	-
Adjusted prior year levy with refunds (Lines 14 + 15)	**16**		**C**	**$9,887.72**
A. Certified values	17	A	A	$1,306,272
B. Less: pollution control and energy storage system exemption	17	B	M	-
C. Total current year value (A - B)	17	C	C	$1,306,272
A. Current year taxable value of properties under protest	18	A	A	-
B. Current year value of properties not under protest or not on certified roll	18	B	A	-
C. Total value under protest or not certified (A + B)	18	C	C	-
Current year tax ceilings	19		A	-
Anticipated contested value	20		M	-
Current year total taxable value (Lines 17C + 18C - 19 - 20)	**21**		**C**	**$1,306,272**
Total current year taxable value of property in annexed territory	22		M	-
Total current year taxable value of new improvements and new personal property	**23**		**C**	**-**
Total adjustments to the current year taxable value (Lines 22 + 23)	**24**		**C**	**-**
Adjusted current year taxable value (Line 21 - Line 24)	**25**		**C**	**$1,306,272**
Current year NNR tax rate (Line 16 / Line 25 x $100)	**26**		**C**	**0.756942**

Ham

ENTITY TOTALS

SJB-JONESBORO ISD (2026)

Count : 804

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value	
Homesite	118	22,735,800	Homesite	99	2,076,510	Agricultural	558	282,861,940	Mineral	0	0	
Non Homesite	205	24,781,530	Non Homesite	173	7,589,910	Inventory	0	0	Personal	33	24,719,510	
New Homesite	11	1,440,630	New Homesite	0	0	Timber	0	0	New Personal	0	0	
New Non Hs	13	1,677,650	New Non Hs	0	0							Total Market
Impr Market		50,635,610 (+)	Land Market		9,666,420 (+)	Prod Market		282,861,940 (+)	Other		24,719,510 (=)	367,883,480

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss	
General HS	45	1,997,001	Agricultural	558	4,713,000	278,148,940	
Circuit Breaker	5	188,974	Inventory	0	0	0	
			Timber	0	0	0	
			Timber78	0	0	0	Total Loss
Cap Loss		2,185,975 (+)	Prod Loss			278,148,940 (=)	280,334,915

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	56	6,885,514	General	2	92,860	General	0	0	87,548,565
Frozen	46	5,446,326	Frozen	23	1,119,229	Frozen	1	60,000	
Local	0	0	Local	0	0	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		12,331,840 (+)	Total Os		1,212,089 (+)	Total Dis		60,000	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value	
General	10	83,070	Abatements	0	0	General	20	2,250,148	
Frozen	0	0	Polution Control	2	477,140	Prorated	0	0	
100% Homesite	9	1,512,140	Freeport	0	0				
			Minimum Value	33	2,117,030				
			Temp Disaster	0	0				
			Low Income	0	0				
			Other	13	-2,807,740				Total Deductions
Total Dis Vet		1,595,210 (+)	Total Other		-213,570 (+)	Total Exempt		2,250,148 (=)	17,235,717

Taxable / Tax

New Frozen Taxable	9,580 (+)	Taxable Frozen	2,092,442 (+)	Taxable Non Frozen	68,210,826 (=)	Total Taxable	70,312,848
						Taxable Loss	1,662,455
						2026 Rate Per $100	0.007488
New Frozen Tax	71.74 (+)	Tax Frozen	6,879.11 (+)	Tax Non Frozen	507,103.29 (=)	Total Tax	514,054.14

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	102	22,049,679
New Taxable	21	2,666,400
Legal Acres		46,197.083
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	70,312,848
M&O Taxable	70,312,848
VLA Cap Loss	0

Certifiable	Value
Market	367,883,480
% Protested	0%
Taxable	70,312,848
Tax	514,054.14

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

Print Date: 7/16/2026 1:36:28PM

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
JB - Jonesboro ISD							
2025	1,262,110.93	1,205,529.97	11,290.08	48,534.45	16,427.98	1,281,782.48	101.55%
2024	1,219,064.05	1,159,298.93	6,493.03	89,136.64	12,726.14	1,267,654.74	103.98%
2023	1,268,815.58	1,197,508.91	5,141.78	20,706.24	7,813.42	1,231,170.35	97.03%
OG - Oglesby ISD							
2025	1,715,733.29	1,682,601.28	11,548.11	8,456.82	3,965.87	1,706,572.08	99.46%
2024	1,099,619.45	1,086,995.78	5,601.92	17,793.64	4,103.90	1,114,495.24	101.35%
2023	949,062.40	929,760.86	4,162.71	127,609.44	2,399.46	1,063,932.47	112.10%
MTG - Middle Trinity GWCD							
2025	293,361.52	285,960.04	1,535.33	4,519.95	1,302.28	293,317.60	99.98%
2024	288,285.07	282,605.15	1,377.43	5,909.41	1,726.63	291,618.62	101.15%
2023	291,785.28	285,537.13	1,330.05	4,832.45	1,124.66	292,824.29	100.35%

Coryell County Tax Office

Deposit Date from 10/1/2025 to 7/15/2026 and Tax Units = {multiple} and Tax Year = 2025

Type		Gen Operating	Interest Sinking	Special 1	Total
JB - Jonesboro ISD					
Current					
	Levy	1,210,674.43	0.00	0.00	1,210,674.43
	Interest	2,606.09	0.00	0.00	2,606.09
	Penalty	9,123.81	0.00	0.00	9,123.81
	Rendition Penalty	260.76	0.00	0.00	260.76
	Rendition Penalty Admin Fee	(13.04)	0.00	0.00	(13.04)
	Recalc Refund	(2,832.98)	0.00	0.00	(2,832.98)
	Recalc Refund P&I	(115.31)	0.00	0.00	(115.31)
	Current	**1,219,703.76**	**0.00**	**0.00**	**1,219,703.76**
Delinquent					
	Levy	22,995.95	1,069.03	0.00	24,064.98
	Interest	7,790.43	514.13	0.00	8,304.56
	Penalty	2,761.40	128.30	0.00	2,889.70
	Rendition Penalty	221.92	0.00	0.00	221.92
	Rendition Penalty Admin Fee	(11.13)	0.00	0.00	(11.13)
	Recalc Refund	(2,721.31)	(115.11)	0.00	(2,836.42)
	Recalc Refund P&I	(136.93)	0.00	0.00	(136.93)
	Delinquent	**30,900.33**	**1,596.35**	**0.00**	**32,496.68**
	Distribution Total	**1,250,604.09**	**1,596.35**	**0.00**	**1,252,200.44**

JONESBORO ISD

08-17-2026

2026 DEBT

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

	HB 2		Continuation of 25-26		Continuation of 25-26	
		2025-26		2026-27		2027-28
1) Greater of MCR or Tier I M&O Rate		0.6105		0.6046		0.6046
2) Plus: Greater of (A) or (B):						
(A) Enrichment Tax Rate for Preceding Year	0.1383		0.1383		0.1383	
Less: Compression of Copper Pennies	0.0000		0.0000		0.0000	
	0.1383		0.1383		0.1383	
(B) $0.05	0.0500	0.1383	0.0500	0.1383	0.0500	0.1383
3) M&O "Voter-Approval" (Rollback) Rate		0.7488		0.7429		0.7429
(4) Plus Debt Rate		0.0000		0.3690		0.0000
(5) Total Maximum Rate Without TRE (#3 + #4)		**0.7488**		**1.1119**		**0.7429**

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

Notice of Public Meeting to Discuss
Budget and Proposed Tax Rate

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	0.74880	0.00000	0.74880	4,250	12,423
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.86325	0.36486	1.22811	7,231	12,041
Proposed Rate	0.74290	0.36900	1.11190	6,492	12,196

* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or both.
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Justin Carothers

From:	Dossey, Matt <matt.dossey@jonesboroisd.net>
Sent:	Monday, August 17, 2026 12:25 PM
To:	Justin Carothers
Subject:	Re: Tax Rate Calculation

1. M&O - $0.7429 I&S - $0.369
2. August 31, 2026 at 14909 E. State HWY 36 Jonesboro, TX 76538 in JISD Library at 6:30 PM (Public Hearing) and 7 PM (Meeting)
3. M&O - 45% Decrease I&S - 0% Increase Total - 45% Decrease
4. Total I&S - $9 million
5. Fund Balance - M&O - $2.5 Million I&S - $100,000

From: Justin Carothers <Justin.Carothers@coryellcountytx.gov>
Sent: Monday, July 27, 2026 1:54 PM
To: Justin Carothers <Justin.Carothers@coryellcountytx.gov>
Subject: Tax Rate Calculation

Hello,

As you know we are in the process of calculating this years tax rates. Your tax rate notice must be published 10 days prior to your meeting. The Gatesville Messenger only published on Saturdays and needs the ad by the Tuesday before. I will need all the following information to calculate your rate and generate your notice.

1. The proposed M&O and I&S rates for this year.
2. The date, time and location of the meeting
3. The budget comparison from this year and last year for M&O, I&S and Total Budget.
4. Total amount of bonded indebtedness
5. Fund balances for M&O and I&S
6. A copy of this years TEA worksheet

If you need any more information please reach out.

Thank you,

Justin K. Carothers, PCC, CTOP

Coryell County Tax Assessor/Collector
Election Administration
254-248-3144
www.coryellcountytax.org

This email is from a source that is external to Coryell County