2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

COPPERAS COVE ISD
School District's Name

(254) 547-1227
Phone *(area code and number)*

408 S. MAIN ST., COPPERAS COVE TX 76522
School District's Address, City, State, ZIP Code

www.ccisd.com
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]	$ 1,904,852,766
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]	$ 81,914,276
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,822,938,490
4.	**Prior year total adopted tax rate**.	$ 0.757500 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 935,000 **B. Prior year values resulting from final court decisions:** .... – $ 0 **C. Prior year value loss.** Subtract B from A. [4]	$ 935,000

[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.	$ 935,000
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,823,873,490
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: . . + $ 74,765,841 **C. Value loss.** Add A and B. [7]	$ 74,765,841
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.	$ 74,765,841
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,749,107,649
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 13,249,490
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]	$ 189,307
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.	$ 13,438,797

[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] .... $ 1,911,895,412 **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.	$ 1,911,895,412
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] .... $ 74,515,539 **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.	$ 74,515,539
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]	$ 89,100,908
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]	$ 1,897,310,043
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.	$ 73,857,377
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 73,857,377
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,823,452,666
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.736997 /$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]	$ 0.619200/$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]	$ 0.757500/$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: . . . . . . $ 5,642,610 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.	$ 5,642,610

[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.	$ 5,642,610
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 98.35 % C. Enter the 2024 actual collection rate 100.21 % D. Enter the 2023 actual collection rate 101.04 %	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.	$ 5,642,610
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,897,310,043
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.297400 /$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]	$ 1.054900 /$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]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,897,310,043
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.054900 /$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.*	$ 0.000000 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$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.	$ 0.000000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.054900 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 0.736997 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 1.054900 /$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

08-04-2026

Date

Print Reset

[40] Tex. Tax Code §26.04(c)

Copperas Cove ISD

08-04-2026

2025 Certified Values

Land		Value			
Homesite:		53,285,901			
Non Homesite:		25,701,989			
Ag Market:		25,271,243			
Timber Market:		0	**Total Land**	(+)	104,259,133
Improvement		**Value**			
Homesite:		230,718,597			
Non Homesite:		6,048,673	**Total Improvements**	(+)	236,767,270
Non Real	**Count**	**Value**			
Personal Property:	21	5,039,916			
Mineral Property:	0	0			
Autos:	14	178,368	**Total Non Real**	(+)	5,218,284
			Market Value	=	346,244,687
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	25,271,243	0			
Ag Use:	263,579	0	**Productivity Loss**	(-)	25,007,664
Timber Use:	0	0	**Appraised Value**	=	321,237,023
Productivity Loss:	25,007,664	0			
			Homestead Cap	(-)	12,250,958
			23.231 Cap	(-)	379,620
			Assessed Value	=	308,606,445
			Total Exemptions Amount (Breakdown on Next Page)	(-)	189,023,179
			Net Taxable	=	119,583,266

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	6,450,614	668,578	407.25	694.89	22			
OV65	69,216,120	18,081,668	34,799.87	46,171.17	220			
Total	75,666,734	18,750,246	35,207.12	46,866.06	242	**Freeze Taxable**	(-)	18,750,246
Tax Rate	0.7575000							

Freeze Adjusted Taxable = 100,833,020

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
799,017.25 = 100,833,020 * (0.7575000 / 100) + 35,207.12

Certified Estimate of Market Value:	346,244,687
Certified Estimate of Taxable Value:	119,583,266

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

Land		Value			
Homesite:		349,088,518			
Non Homesite:		278,442,038			
Ag Market:		104,813,116			
Timber Market:		0	Total Land	(+)	732,343,672
Improvement		**Value**			
Homesite:		2,046,341,699			
Non Homesite:		853,507,092	Total Improvements	(+)	2,899,848,791
Non Real	**Count**	**Value**			
Personal Property:	775	104,571,759			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	104,571,759
			Market Value	=	3,736,764,222
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	104,029,996	783,120			
Ag Use:	1,614,720	7,290	Productivity Loss	(-)	102,415,276
Timber Use:	0	0	Appraised Value	=	3,634,348,946
Productivity Loss:	102,415,276	775,830			
			Homestead Cap	(-)	106,712,241
			23.231 Cap	(-)	5,834,983
			Assessed Value	=	3,521,801,722
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,736,532,222
			Net Taxable	=	1,785,269,500

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	52,068,216	3,274,181	5,726.86	11,169.85	273			
DPS	792,165	0	0.00	0.00	6			
OV65	537,820,836	59,889,849	142,787.60	172,651.06	2,834			
Total	590,681,217	63,164,030	148,514.46	183,820.91	3,113	Freeze Taxable	(-)	63,164,030
Tax Rate	0.7575000							

Freeze Adjusted Taxable = 1,722,105,470

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
13,193,463.40 = 1,722,105,470 * (0.7575000 / 100) + 148,514.46

Certified Estimate of Market Value:	3,736,708,852
Certified Estimate of Taxable Value:	1,785,244,540

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

Copperas Cove ISD

08-04-2026

2026 Certified Values

Land		Value			
Homesite:		349,089,736			
Non Homesite:		274,766,498			
Ag Market:		104,406,013			
Timber Market:		0	**Total Land**	(+)	728,262,247
Improvement		**Value**			
Homesite:		2,051,657,646			
Non Homesite:		886,385,330	**Total Improvements**	(+)	2,938,042,976
Non Real	**Count**	**Value**			
Personal Property:	702	65,408,895			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	65,408,895
			Market Value	=	3,731,714,118
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	103,622,893	783,120			
Ag Use:	1,612,250	7,290	**Productivity Loss**	(-)	102,010,643
Timber Use:	0	0	**Appraised Value**	=	3,629,703,475
Productivity Loss:	102,010,643	775,830			
			Homestead Cap	(-)	47,021,881
			23.231 Cap	(-)	5,388,073
			Assessed Value	=	3,577,293,521
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,782,682,245
			Net Taxable	=	1,794,611,276

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	53,014,059	3,236,091	5,473.63	12,937.94	268			
DPS	1,289,539	61,380	0.00	0.00	8			
OV65	574,217,115	63,505,215	164,088.79	213,174.76	2,899			
Total	628,520,713	66,802,686	169,562.42	226,112.70	3,175	**Freeze Taxable**	(-)	66,802,686
Tax Rate	0.7575000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	971,680	270,071	184,892	85,179	5			
Total	971,680	270,071	184,892	85,179	5	**Transfer Adjustment**	(-)	85,179

Freeze Adjusted Taxable = 1,727,723,411

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
13,257,067.26 = 1,727,723,411 * (0.7575000 / 100) + 169,562.42

Certified Estimate of Market Value:	3,731,714,118
Certified Estimate of Taxable Value:	1,794,611,276

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	529	0	18,748,380	18,748,380
145D	101	0	2,250,868	2,250,868
145D1	9	0	82,690	82,690
145F	2	0	91,880	91,880
CHODO (Partial)	2	2,847,795	0	2,847,795
DP	274	0	8,599,418	8,599,418
DPS	8	0	175,306	175,306
DV1	239	0	990,080	990,080
DV1S	41	0	45,000	45,000
DV2	197	0	1,100,827	1,100,827
DV2S	28	0	83,110	83,110
DV3	306	0	2,082,109	2,082,109
DV3S	24	0	120,000	120,000
DV4	1,065	0	10,536,742	10,536,742
DV4S	156	0	864,595	864,595
DVHS	2,443	0	304,450,109	304,450,109
DVHSS	209	0	8,006,928	8,006,928
EX	1	0	121,350	121,350
EX-XI	2	0	1,120,990	1,120,990
EX-XL	1	0	190,630	190,630
EX-XN	1	0	0	0
EX-XR	4	0	178,110	178,110
EX-XU	1	0	695,700	695,700
EX-XV	267	0	177,538,369	177,538,369
FRSS	1	0	49,410	49,410
HS	8,721	0	1,137,978,427	1,137,978,427
MASSS	11	0	1,354,963	1,354,963
OV65	2,653	4,167,919	85,636,412	89,804,331
OV65S	388	407,186	11,805,736	12,212,922
PC	4	340,706	0	340,706
SO	7	20,500	0	20,500
	Totals	**7,784,106**	**1,774,898,139**	**1,782,682,245**

Land		Value			
Homesite:		712,000			
Non Homesite:		6,436,480			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	7,148,480
Improvement		**Value**			
Homesite:		4,290,513			
Non Homesite:		19,868,017	**Total Improvements**	(+)	24,158,530
Non Real	**Count**	**Value**			
Personal Property:	17	51,954,992			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	51,954,992
			Market Value	=	83,262,002
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	83,262,002
Productivity Loss:	0	0			
			Homestead Cap	(-)	60,356
			23.231 Cap	(-)	675,437
			Assessed Value	=	82,526,209
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,977,502
			Net Taxable	=	80,548,707

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	373,450	0	0.00	287.45	3			
Total	373,450	0	0.00	287.45	3	**Freeze Taxable**	(-)	0
Tax Rate	0.7575000							

Freeze Adjusted Taxable = 80,548,707

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
610,156.46 = 80,548,707 * (0.7575000 / 100) + 0.00

Certified Estimate of Market Value:	67,893,241
Certified Estimate of Taxable Value:	65,935,560
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2	0	230,540	230,540
DV4	1	0	12,000	12,000
HS	12	0	1,587,910	1,587,910
OV65	4	6,000	77,650	83,650
PC	1	63,402	0	63,402
	Totals	**69,402**	**1,908,100**	**1,977,502**

Land		Value			
Homesite:		349,801,736			
Non Homesite:		281,202,978			
Ag Market:		104,406,013			
Timber Market:		0	**Total Land**	(+)	735,410,727
Improvement		**Value**			
Homesite:		2,055,948,159			
Non Homesite:		906,253,347	**Total Improvements**	(+)	2,962,201,506
Non Real	**Count**	**Value**			
Personal Property:	719	117,363,887			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	117,363,887
			Market Value	=	3,814,976,120
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	103,622,893	783,120			
Ag Use:	1,612,250	7,290	**Productivity Loss**	(-)	102,010,643
Timber Use:	0	0	**Appraised Value**	=	3,712,965,477
Productivity Loss:	102,010,643	775,830			
			Homestead Cap	(-)	47,082,237
			23.231 Cap	(-)	6,063,510
			Assessed Value	=	3,659,819,730
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,784,659,747
			Net Taxable	=	1,875,159,983

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	53,014,059	3,236,091	5,473.63	12,937.94	268			
DPS	1,289,539	61,380	0.00	0.00	8			
OV65	574,590,565	63,505,215	164,088.79	213,462.21	2,902			
Total	628,894,163	66,802,686	169,562.42	226,400.15	3,178	**Freeze Taxable**	(-)	66,802,686
Tax Rate	0.7575000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	971,680	270,071	184,892	85,179	5			
Total	971,680	270,071	184,892	85,179	5	**Transfer Adjustment**	(-)	85,179

Freeze Adjusted Taxable = 1,808,272,118

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
13,867,223.71 = 1,808,272,118 * (0.7575000 / 100) + 169,562.42

Certified Estimate of Market Value:	3,799,607,359
Certified Estimate of Taxable Value:	1,860,546,836

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	531	0	18,978,920	18,978,920
145D	101	0	2,250,868	2,250,868
145D1	9	0	82,690	82,690
145F	2	0	91,880	91,880
CHODO (Partial)	2	2,847,795	0	2,847,795
DP	274	0	8,599,418	8,599,418
DPS	8	0	175,306	175,306
DV1	239	0	990,080	990,080
DV1S	41	0	45,000	45,000
DV2	197	0	1,100,827	1,100,827
DV2S	28	0	83,110	83,110
DV3	306	0	2,082,109	2,082,109
DV3S	24	0	120,000	120,000
DV4	1,066	0	10,548,742	10,548,742
DV4S	156	0	864,595	864,595
DVHS	2,443	0	304,450,109	304,450,109
DVHSS	209	0	8,006,928	8,006,928
EX	1	0	121,350	121,350
EX-XI	2	0	1,120,990	1,120,990
EX-XL	1	0	190,630	190,630
EX-XN	1	0	0	0
EX-XR	4	0	178,110	178,110
EX-XU	1	0	695,700	695,700
EX-XV	267	0	177,538,369	177,538,369
FRSS	1	0	49,410	49,410
HS	8,733	0	1,139,566,337	1,139,566,337
MASSS	11	0	1,354,963	1,354,963
OV65	2,657	4,173,919	85,714,062	89,887,981
OV65S	388	407,186	11,805,736	12,212,922
PC	5	404,108	0	404,108
SO	7	20,500	0	20,500
	Totals	**7,853,508**	**1,776,806,239**	**1,784,659,747**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	12,848	5,615.5657	$60,382,969	$2,662,420,506	$1,106,720,015
B	MULTIFAMILY RESIDENCE	1,075	122.1804	$26,501,160	$319,112,668	$302,941,794
C1	VACANT LOTS AND LAND TRACTS	561	1,095.2582	$0	$28,625,652	$27,718,903
D1	QUALIFIED OPEN-SPACE LAND	316	17,202.4044	$0	$103,622,893	$1,589,171
D2	IMPROVEMENTS ON QUALIFIED OP	56		$647,630	$1,409,790	$1,393,640
E	RURAL LAND, NON QUALIFIED OPE	417	2,751.4897	$664,200	$90,449,728	$39,504,331
F1	COMMERCIAL REAL PROPERTY	366	329.8088	$3,683,180	$255,573,020	$254,518,918
J2	GAS DISTRIBUTION SYSTEM	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANY (INCLUDING C	1	1.7000	$0	$238,900	$238,900
J4	TELEPHONE COMPANY (INCLUDI	4	0.8930	$0	$344,879	$344,879
J5	RAILROAD	5		$0	$6,546,044	$6,546,044
J6	PIPELAND COMPANY	3		$0	$105,201	$105,201
J8	OTHER TYPE OF UTILITY	3		$0	$1,474,190	$1,474,190
L1	COMMERCIAL PERSONAL PROPE	639		$0	$44,010,437	$22,836,619
L2	INDUSTRIAL AND MANUFACTURIN	40		$0	$4,288,438	$4,288,438
M1	TANGIBLE OTHER PERSONAL, MOB	321		$1,511,940	$17,417,706	$11,376,529
O	RESIDENTIAL INVENTORY	200	87.6809	$0	$4,089,970	$4,060,198
S	SPECIAL INVENTORY TAX	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	269	1,614.0400	$435,470	$183,030,590	$0
		Totals	28,821.0211	$93,826,549	$3,731,714,118	$1,794,611,276

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	80	14.4745	$0	$11,320,853	$9,521,309
B	MULTIFAMILY RESIDENCE	44	2.0884	$392,330	$12,094,076	$11,474,267
C1	VACANT LOTS AND LAND TRACTS	3	7.7130	$0	$665,620	$665,620
E	RURAL LAND, NON QUALIFIED OPE	1	10.0100	$0	$150,040	$150,040
F1	COMMERCIAL REAL PROPERTY	12	1.7170	$0	$7,076,421	$7,076,421
J3	ELECTRIC COMPANY (INCLUDING C	5		$0	$37,450,588	$37,387,186
J4	TELEPHONE COMPANY (INCLUDI	5		$0	$5,620,409	$5,620,409
J8	OTHER TYPE OF UTILITY	2		$0	$8,220	$8,220
L1	COMMERCIAL PERSONAL PROPE	2		$0	$6,577,060	$6,346,520
L2	INDUSTRIAL AND MANUFACTURIN	3		$0	$2,298,715	$2,298,715
		Totals	36.0029	$392,330	$83,262,002	$80,548,707

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	12,928	5,630.0402	$60,382,969	$2,673,741,359	$1,116,241,324
B	MULTIFAMILY RESIDENCE	1,119	124.2688	$26,893,490	$331,206,744	$314,416,061
C1	VACANT LOTS AND LAND TRACTS	564	1,102.9712	$0	$29,291,272	$28,384,523
D1	QUALIFIED OPEN-SPACE LAND	316	17,202.4044	$0	$103,622,893	$1,589,171
D2	IMPROVEMENTS ON QUALIFIED OP	56		$647,630	$1,409,790	$1,393,640
E	RURAL LAND, NON QUALIFIED OPE	418	2,761.4997	$664,200	$90,599,768	$39,654,371
F1	COMMERCIAL REAL PROPERTY	378	331.5258	$3,683,180	$262,649,441	$261,595,339
J2	GAS DISTRIBUTION SYSTEM	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANY (INCLUDING C	6	1.7000	$0	$37,689,488	$37,626,086
J4	TELEPHONE COMPANY (INCLUDI	9	0.8930	$0	$5,965,288	$5,965,288
J5	RAILROAD	5		$0	$6,546,044	$6,546,044
J6	PIPELAND COMPANY	3		$0	$105,201	$105,201
J8	OTHER TYPE OF UTILITY	5		$0	$1,482,410	$1,482,410
L1	COMMERCIAL PERSONAL PROPE	641		$0	$50,587,497	$29,183,139
L2	INDUSTRIAL AND MANUFACTURIN	43		$0	$6,587,153	$6,587,153
M1	TANGIBLE OTHER PERSONAL, MOB	321		$1,511,940	$17,417,706	$11,376,529
O	RESIDENTIAL INVENTORY	200	87.6809	$0	$4,089,970	$4,060,198
S	SPECIAL INVENTORY TAX	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	269	1,614.0400	$435,470	$183,030,590	$0
		Totals	28,857.0240	$94,218,879	$3,814,976,120	$1,875,159,983

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	12,290	4,723.6223	$58,220,629	$2,600,565,020	$1,079,861,943
A2	MOBILE HOME RESIDENCE	513	791.7229	$2,034,140	$58,933,400	$24,104,330
A4	MISC. BUILDING RESIDENTIAL	68	100.2205	$128,200	$2,922,086	$2,753,742
B		2		$0	$2,847,795	$2,847,795
B1	APARTMENT COMPLEX	69	19.5296	$0	$60,897,898	$60,897,898
B2	DUPLEX	822	83.9498	$26,499,320	$208,641,944	$193,106,785
B3	4-PLEX	184	18.7010	$1,840	$46,725,031	$46,089,316
C1	RES. VACANT LOT	384	617.0330	$0	$11,603,892	$11,155,812
C2	COMM. VACANT LOT	68	170.2056	$0	$10,534,080	$10,405,441
C3	LARGE VACANT LOT	109	308.0196	$0	$6,487,680	$6,157,650
D1	QUALIFIED OPEN-SPACE LAND	316	17,202.4044	$0	$103,622,893	$1,589,171
D2	IMPROVEMENTS ON QUALIFIED OPE	56		$647,630	$1,409,790	$1,393,640
E1	RURAL NON-QUALIFIED WITH RES I	199	977.3074	$207,130	$62,709,696	$22,106,001
E2	RURAL NON-QUALIFIED WITH MISC I	42	195.5390	$85,570	$3,183,460	$2,763,122
E3	RURAL NON-QUALIFIED WITH MOBI	112	405.9450	$371,500	$13,334,590	$4,211,832
E4	RURAL LAND, NON QUALIFIED OPEN	91	1,172.6983	$0	$11,221,982	$10,423,376
F1	COMMERCIAL REAL PROPERTY	366	329.8088	$3,683,180	$255,573,020	$254,518,918
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANIES	1	1.7000	$0	$238,900	$238,900
J4	TELEPHONE COMPANIES	4	0.8930	$0	$344,879	$344,879
J5	RAILROADS	5		$0	$6,546,044	$6,546,044
J6	PIPELINES	3		$0	$105,201	$105,201
J8	OTHER TYPE OF UTILITY	3		$0	$1,474,190	$1,474,190
L1	COMMERCIAL PERSONAL PROPER	639		$0	$44,010,437	$22,836,619
L2	INDUSTRIAL PERSONAL PROPERTY	40		$0	$4,288,438	$4,288,438
M1	MOBILE HOME, PERSONAL PROPERT	321		$1,511,940	$17,417,706	$11,376,529
O	RESIDENTIAL INVENTORY	200	87.6809	$0	$4,089,970	$4,060,198
S	SPECIAL INVENTORY	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	269	1,614.0400	$435,470	$183,030,590	$0
		Totals	28,821.0211	$93,826,549	$3,731,714,118	$1,794,611,276

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	80	14.4745	$0	$11,320,853	$9,521,309
B1	APARTMENT COMPLEX	2		$0	$3,300,000	$3,280,000
B2	DUPLEX	30	1.6844	$392,330	$5,466,145	$5,103,621
B3	4-PLEX	12	0.4040	$0	$3,327,931	$3,090,646
C1	RES. VACANT LOT	1	3.3290	$0	$116,650	$116,650
C2	COMM. VACANT LOT	2	4.3840	$0	$548,970	$548,970
E4	RURAL LAND, NON QUALIFIED OPEN	1	10.0100	$0	$150,040	$150,040
F1	COMMERCIAL REAL PROPERTY	12	1.7170	$0	$7,076,421	$7,076,421
J3	ELECTRIC COMPANIES	5		$0	$37,450,588	$37,387,186
J4	TELEPHONE COMPANIES	5		$0	$5,620,409	$5,620,409
J8	OTHER TYPE OF UTILITY	2		$0	$8,220	$8,220
L1	COMMERCIAL PERSONAL PROPER	2		$0	$6,577,060	$6,346,520
L2	INDUSTRIAL PERSONAL PROPERTY	3		$0	$2,298,715	$2,298,715
		Totals	36.0029	$392,330	$83,262,002	$80,548,707

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	12,370	4,738.0968	$58,220,629	$2,611,885,873	$1,089,383,252
A2	MOBILE HOME RESIDENCE	513	791.7229	$2,034,140	$58,933,400	$24,104,330
A4	MISC. BUILDING RESIDENTIAL	68	100.2205	$128,200	$2,922,086	$2,753,742
B		2		$0	$2,847,795	$2,847,795
B1	APARTMENT COMPLEX	71	19.5296	$0	$64,197,898	$64,177,898
B2	DUPLEX	852	85.6342	$26,891,650	$214,108,089	$198,210,406
B3	4-PLEX	196	19.1050	$1,840	$50,052,962	$49,179,962
C1	RES. VACANT LOT	385	620.3620	$0	$11,720,542	$11,272,462
C2	COMM. VACANT LOT	70	174.5896	$0	$11,083,050	$10,954,411
C3	LARGE VACANT LOT	109	308.0196	$0	$6,487,680	$6,157,650
D1	QUALIFIED OPEN-SPACE LAND	316	17,202.4044	$0	$103,622,893	$1,589,171
D2	IMPROVEMENTS ON QUALIFIED OPE	56		$647,630	$1,409,790	$1,393,640
E1	RURAL NON-QUALIFIED WITH RES I	199	977.3074	$207,130	$62,709,696	$22,106,001
E2	RURAL NON-QUALIFIED WITH MISC I	42	195.5390	$85,570	$3,183,460	$2,763,122
E3	RURAL NON-QUALIFIED WITH MOBI	112	405.9450	$371,500	$13,334,590	$4,211,832
E4	RURAL LAND, NON QUALIFIED OPEN	92	1,182.7083	$0	$11,372,022	$10,573,416
F1	COMMERCIAL REAL PROPERTY	378	331.5258	$3,683,180	$262,649,441	$261,595,339
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$8,446,176	$8,446,176
J3	ELECTRIC COMPANIES	6	1.7000	$0	$37,689,488	$37,626,086
J4	TELEPHONE COMPANIES	9	0.8930	$0	$5,965,288	$5,965,288
J5	RAILROADS	5		$0	$6,546,044	$6,546,044
J6	PIPELINES	3		$0	$105,201	$105,201
J8	OTHER TYPE OF UTILITY	5		$0	$1,482,410	$1,482,410
L1	COMMERCIAL PERSONAL PROPER	641		$0	$50,587,497	$29,183,139
L2	INDUSTRIAL PERSONAL PROPERTY	43		$0	$6,587,153	$6,587,153
M1	MOBILE HOME, PERSONAL PROPERT	321		$1,511,940	$17,417,706	$11,376,529
O	RESIDENTIAL INVENTORY	200	87.6809	$0	$4,089,970	$4,060,198
S	SPECIAL INVENTORY	7		$0	$507,330	$507,330
X	TOTALLY EXEMPT PROPERTY	269	1,614.0400	$435,470	$183,030,590	$0
		Totals	28,857.0240	$94,218,879	$3,814,976,120	$1,875,159,983

New Value

TOTAL NEW VALUE MARKET:	**$94,218,879**
TOTAL NEW VALUE TAXABLE:	**$72,593,517**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	531	$18,978,920
145D	11.145 (d) Multiple Situs, Leases	101	$2,250,868
145D1	11.145 (d-1) Multiple Situs, Consignment	9	$82,690
145F	11.145 (f) Single Situs, Related Business Entity	2	$91,880
DP	DISABILITY	6	$216,411
DV1	Disabled Veterans 10% - 29%	8	$34,000
DV2	Disabled Veterans 30% - 49%	16	$108,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	4	$15,610
DV3	Disabled Veterans 50% - 69%	22	$200,000
DV4	Disabled Veterans 70% - 100%	132	$1,386,410
DV4S	Disabled Veterans Surviving Spouse 70% - 100	11	$48,000
DVHS	Disabled Veteran Homestead	83	$10,123,648
DVHSS	Disabled Veteran Homestead Surviving Spouse	21	$941,418
HS	HOMESTEAD	243	$29,762,925
OV65	OVER 65	146	$5,862,374
OV65S	OVER 65 Surviving Spouse	11	$338,128
	PARTIAL EXEMPTIONS VALUE LOSS	**1,346**	**$70,441,282**
		NEW EXEMPTIONS VALUE LOSS	**$70,441,282**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$70,441,282**

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
8,526	$231,190	$137,025	$94,165

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,324	$229,297	$136,813	$92,484

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,526	$214,570	$140,000	$74,570

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,324	$213,820	$140,000	$73,820

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
157	$83,262,002	$65,935,560

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

APPRAISAL ROLL SUMMARY

SCC - COPPERAS COVE ISD

Effective Rate Assumption

New Values

TOTAL New Market Value	2,222,213
TOTAL New Taxable Value	1,263,860

New Ag & Timber Exemptions

Parcel Count	0
Prior Land Market	0
(-) Current Ag/Timber	0
(=) New Ag/Timber Loss	0

New Annexation

Parcel Count	0
Market Value	0
Appraised Value	0
Assessed Value	0
Taxable Value	0

Lower Value Used

Count of Protested Properties	35
Market Value	13,514,452
Appraised Value	13,201,328
Assessed Value	13,064,175
TOTAL Value Used	7,721,981

New Exemptions

Absolute Exemptions

Parcel Count	0
Prior Year Market	0

Partial Exemptions

Parcel Count	70
Current Year Exemption	4,324,559

Increased Exemptions

Exemption Count	0
Increased Exemption Value	0

Average & Median Homestead Values

A & E Category

	Averages	Medians
Parcel Count		635
Market Value	374,883	346,189
Appraised Value	368,034	343,574
Assessed Value	363,541	338,583
Exemption Value	137,534	140,000
Taxable Value	109,474	90,646

A Category

	Averages	Medians
Parcel Count		612
Market Value	367,055	343,661
Appraised Value	367,055	343,661
Assessed Value	362,502	338,619
Exemption Value	138,257	140,000
Taxable Value	107,124	92,686

APPRAISAL ROLL SUMMARY

SCC - COPPERAS COVE ISD

Grand Totals

Property Count: 1,076

BELL CAD

Appraisal Year: 2026

Certified

Improvements	Count	Value
Homesite	662	200,466,484
New Homesite	46	922,723
Non Homesite	183	34,806,922
New Non Homesite	20	1,269,091

Land 3,794.16 acres	Count	Value
Homesite	661	42,614,054
New Homesite	0	0
Non Homesite	341	36,063,145
New Non Homesite	0	0

Prod 3,155.14 acres	Count	Value
Productivity	68	25,979,381
Inventory	0	0
Timber	0	0

Other	Count	Value
Personal Property	37	5,051,445
Minerals	0	0

Prod. Use	Count	Value	Loss
Productivity	68	253,186	25,726,195
Inventory	0	0	0
Timber	0	0	0
Totals	68	253,186	25,726,195

Frozen / Non-Frozen	
Taxable Non Frozen	103,565,893
Taxable Frozen	22,298,222
Taxable New HS Frozen	1,264,159
Tax Non Frozen	784,511.72
Tax Frozen	53,770.57
Tax New HS Frozen	7,636.12
Total Tax w/o Ceiling	959,581.81
Tax Frozen Loss	115,138.54

(+)	237,465,220	TOTAL IMPROVEMENTS
(+)	78,677,199	TOTAL LAND MARKET
(+)	25,979,381	TOTAL PROD MARKET
(+)	5,051,445	TOTAL OTHER
(=)	347,173,245	TOTAL MARKET VALUE
(-)	25,726,195	TOTAL PRODUCTION LOSS
(=)	321,447,050	TOTAL APPRAISED VALUE
(-)	2,853,209	CAPPED HOMESTEAD LOSS
(-)	78,899	CIRCUIT BREAKER CAP LOSS
(=)	318,514,942	TOTAL ASSESSED
	87,475,079	TOTAL HOMESTEAD
	14,780,297	TOTAL OVER 65
	1,024,588	TOTAL DISABLED
	1,658,816	TOTAL DISABLED VETERAN
	67,890,256	TOTAL DISABLED VETERAN HS
	1,582,371	TOTAL SURV SP
	813,331	11.145 PERSONAL PROPERY
	0	TOTAL OTHER DEDUCTIONS
	17,426,089	TOTAL EXEMPT PROPERTY (INCL HB366)
(-)	192,650,827	TOTAL EXEMPTIONS/DEDUCTIONS
(=)	125,864,115	TOTAL TAXABLE
	838,282.29	TOTAL TAX
	0.00757500	TAX RATE

Exemption Breakdown

						NEW Partial Exemption		NEW Total Exemption		Increased Rate	
Code	**State Description**	**Ex Count**	**Ex Value**	**Freeze Ex Count**	**Freeze Ex Value**	**Ex Count**	**Ex Value**	**Ex Count**	**Prior Market**	**Ex Count**	**Incr Ex Value**
HB9	Personal Property First $125,00(	36	813,331	0	0	0	0	0	0	0	0
DIS	State-Mandated Disabled Homes	20	0	13	1,024,588	0	0	0	0	0	0
DISLOC	Local Optional Disabled Homeste	20	0	13	0	0	0	0	0	0	0
DV1	Partially Disabled Veteran	7	20,000	1	15,000	0	0	0	0	0	0
DV2	Partially Disabled Veteran	9	52,500	1	15,000	2	15,000	0	0	0	0
DV3	Partially Disabled Veteran	18	130,000	2	10,000	0	0	0	0	0	0
DV4	Partially Disabled Veteran	153	686,676	7	48,000	6	48,000	0	0	0	0
DVO65	Partially Disabled Veteran	93	36,000	61	645,640	2	24,000	0	0	0	0
DVHS	100% Disabled Veteran Homeste	266	58,646,484	22	10,826,143	0	0	0	0	0	0
HS	State-Mandated Homestead	638	54,034,029	171	33,441,050	19	2,465,681	0	0	0	0
HSLOC	Local Optional Percentage Home	638	0	171	0	19	0	0	0	0	0
LVE	Miscellaneous (NOT in EARS)	1	0	0	0	0	0	0	0	0	0
O65	State-Mandated Over 65 Homes	243	960,000	159	12,842,297	17	960,000	0	0	0	0
O65LOC	Local Optional Over 65 Homeste	243	60,000	159	918,000	17	60,000	0	0	0	0
EX	Absolute	42	17,426,089	0	0	0	0	0	0	0	0
EX366	Absolute	3	0	0	0	0	0	0	0	0	0
	Totals	**2,430**	**132,865,109**	**780**	**59,785,718**	**82**	**3,572,681**	**0**	**0**	**0**	**0**

CAD Category Breakdown

Code	Description	Count	Market	Land	Prod	Improvement	New HS	Personal	Mineral	Exempt
A1	REAL-RES/SINGLE FAMIL'	753	274,607,663	48,825,392	0	225,782,271	922,723	0	0	168,144,656
A2	REAL-RES/MOBILE HOME	9	1,034,999	799,843	0	235,156	0	0	0	649,058
B2	RESL-RES/DUPLEX	1	473,413	77,302	0	396,111	0	0	0	0
C1	VACANT LOT	58	2,669,422	2,666,387	0	3,035	0	0	0	112,875
D1-IMP	IMPR-IMPROVED PASTUR	1	64,911	0	1,588	0	0	0	0	0
D1-NAT	NATP-NATIVE PASTUREL/	24	8,495,132	0	89,718	0	0	0	0	0
D1-WDI	WDLF-WILDLIFE MANAGE	14	2,645,995	0	10,279	0	0	0	0	0
D2	IMPROVEMENTS ON QUA	6	4,356,889	0	38,140	275,184	0	0	0	0
E	NON QUALIFIED AG LAND	12	2,367,484	1,737,570	3,626	112,690	0	0	0	12,000
E1	FARM & RANCH IMPROVE	34	20,941,092	2,657,343	88,062	10,033,719	0	0	0	5,310,100
E2	MOBILE HOME-FARM & R/	5	1,576,029	229,518	16,162	96,082	0	0	0	126,101
F1	COMMERCIAL IMPROVEN	2	1,206,880	175,955	5,611	356,970	0	0	0	0
J3	UTILITIES/ELECTRIC CO	3	4,612,617	0	0	0	0	4,612,617	0	375,000
L1	BUSINESS PERSONAL	34	438,828	0	0	0	0	438,828	0	438,331
M1	MOBILE HOME (PERSON/	9	174,002	0	0	174,002	0	0	0	56,617
O1	BLDRS/DEVELOPERS VA(	69	4,081,800	4,081,800	0	0	0	0	0	0
XI	11.19 Youth spiritual, menta	2	341,000	341,000	0	0	0	0	0	341,000
XR	11.30 Nonprofit water or wa:	1	4,451	4,451	0	0	0	0	0	4,451
XV	Other Exemptions (includin(	39	17,080,638	17,080,638	0	0	0	0	0	17,080,638
SUBTOTAL		1,076	347,173,245	78,677,199	253,186	237,465,220	922,723	5,051,445	0	192,650,827
TOTAL		1,076	347,173,245	78,677,199	253,186	237,465,220	922,723	5,051,445	0	192,650,827

APPRAISAL ROLL SUMMARY

SCC - COPPERAS COVE ISD

Grand Totals

Property Count: 1,076

BELL CAD

Appraisal Year: 2026

Certified

Texas Category Breakdown

Code	Description	Count	Market	Land	Prod	Improvement	New HS	Personal	Mineral	Exempt
A	Single-family Residential	762	275,642,662	49,625,235	0	226,017,427	922,723	0	0	168,793,714
B	Multifamily Residential	1	473,413	77,302	0	396,111	0	0	0	0
C1	Vacant Lots and Tracts	58	2,669,422	2,666,387	0	3,035	0	0	0	112,875
D1	Qualified Open-Space Land	39	11,206,038	0	101,585	0	0	0	0	0
D2	Farm or Ranch Improvemer	6	4,356,889	0	38,140	275,184	0	0	0	0
E	Rural Land, Not Qualified fo	51	24,884,605	4,624,431	107,850	10,242,491	0	0	0	5,448,201
F1	Commercial Real Property	2	1,206,880	175,955	5,611	356,970	0	0	0	0
J3	Electric Companies (includi	3	4,612,617	0	0	0	0	4,612,617	0	375,000
L1	Commercial Personal Prope	34	438,828	0	0	0	0	438,828	0	438,331
M1	Mobile Homes	9	174,002	0	0	174,002	0	0	0	56,617
O	Residential Inventory	69	4,081,800	4,081,800	0	0	0	0	0	0
XI	Youth Spiritual, Mental and	2	341,000	341,000	0	0	0	0	0	341,000
XR	Nonprofit Water or Wastewa	1	4,451	4,451	0	0	0	0	0	4,451
XV	Other Totally Exempt Prope	39	17,080,638	17,080,638	0	0	0	0	0	17,080,638
SUBTOTAL		1,076	347,173,245	78,677,199	253,186	237,465,220	922,723	5,051,445	0	192,650,827
TOTAL		1,076	347,173,245	78,677,199	253,186	237,465,220	922,723	5,051,445	0	192,650,827

APPRAISAL ROLL SUMMARY

BELL CAD

SCC - COPPERAS COVE ISD

Appraisal Year: 2026

ARB Approved Totals

Certified

Property Count: 1,041

Improvements	Count	Value
Homesite	636	192,554,556
New Homesite	43	914,607
Non Homesite	170	31,970,699
New Non Homesite	17	881,540

Land 3,756.59 acres	Count	Value
Homesite	635	41,148,503
New Homesite	0	0
Non Homesite	330	35,472,198
New Non Homesite	0	0

Prod 3,141.46 acres	Count	Value
Productivity	66	25,665,245
Inventory	0	0
Timber	0	0

Other	Count	Value
Personal Property	37	5,051,445
Minerals	0	0

Prod. Use	Count	Value	Loss
Productivity	66	252,174	25,413,071
Inventory	0	0	0
Timber	0	0	0
Totals	66	252,174	25,413,071

Frozen / Non-Frozen	
Taxable Non Frozen	95,821,684
Taxable Frozen	21,462,452
Taxable New HS Frozen	1,264,159
Tax Non Frozen	725,849.32
Tax Frozen	50,073.00
Tax New HS Frozen	7,636.12
Total Tax w/o Ceiling	894,588.44
Tax Frozen Loss	112,505.14

(+)	226,321,402	TOTAL IMPROVEMENTS
(+)	76,620,701	TOTAL LAND MARKET
(+)	25,665,245	TOTAL PROD MARKET
(+)	5,051,445	TOTAL OTHER
(=)	333,658,793	TOTAL MARKET VALUE
(-)	25,413,071	TOTAL PRODUCTION LOSS
(=)	308,245,722	TOTAL APPRAISED VALUE
(-)	2,716,056	CAPPED HOMESTEAD LOSS
(-)	78,899	CIRCUIT BREAKER CAP LOSS
(=)	305,450,767	TOTAL ASSESSED
	83,835,079	TOTAL HOMESTEAD
	14,318,297	TOTAL OVER 65
	1,024,588	TOTAL DISABLED
	1,590,993	TOTAL DISABLED VETERAN
	67,575,883	TOTAL DISABLED VETERAN HS
	1,582,371	TOTAL SURV SP
	813,331	11.145 PERSONAL PROPERY
	0	TOTAL OTHER DEDUCTIONS
	17,426,089	TOTAL EXEMPT PROPERTY (INCL HB366)
(-)	188,166,631	TOTAL EXEMPTIONS/DEDUCTIONS
(=)	117,284,136	TOTAL TAXABLE
	775,922.32	TOTAL TAX
	0.00757500	TAX RATE

Exemption Breakdown

						NEW Partial Exemption		NEW Total Exemption		Increased Rate	
Code	**State Description**	**Ex Count**	**Ex Value**	**Freeze Ex Count**	**Freeze Ex Value**	**Ex Count**	**Ex Value**	**Ex Count**	**Prior Market**	**Ex Count**	**Incr Ex Value**
HB9	Personal Property First $125,00C	36	813,331	0	0	0	0	0	0	0	0
DIS	State-Mandated Disabled Homes	20	0	13	1,024,588	0	0	0	0	0	0
DISLOC	Local Optional Disabled Homeste	20	0	13	0	0	0	0	0	0	0
DV1	Partially Disabled Veteran	7	20,000	1	15,000	0	0	0	0	0	0
DV2	Partially Disabled Veteran	9	52,500	1	15,000	2	15,000	0	0	0	0
DV3	Partially Disabled Veteran	17	120,000	2	10,000	0	0	0	0	0	0
DV4	Partially Disabled Veteran	148	640,853	7	48,000	6	48,000	0	0	0	0
DVO65	Partially Disabled Veteran	92	36,000	60	633,640	2	24,000	0	0	0	0
DVHS	100% Disabled Veteran Homeste	264	58,332,111	22	10,826,143	0	0	0	0	0	0
HS	State-Mandated Homestead	612	51,374,029	165	32,461,050	19	2,465,681	0	0	0	0
HSLOC	Local Optional Percentage Home	612	0	165	0	19	0	0	0	0	0
LVE	Miscellaneous (NOT in EARS)	1	0	0	0	0	0	0	0	0	0
O65	State-Mandated Over 65 Homest	236	960,000	153	12,422,297	17	960,000	0	0	0	0
O65LOC	Local Optional Over 65 Homeste	236	60,000	153	876,000	17	60,000	0	0	0	0
EX	Absolute	42	17,426,089	0	0	0	0	0	0	0	0
EX366	Absolute	3	0	0	0	0	0	0	0	0	0
	Totals	**2,355**	**129,834,913**	**755**	**58,331,718**	**82**	**3,572,681**	**0**	**0**	**0**	**0**

APPRAISAL ROLL SUMMARY

SCC - COPPERAS COVE ISD

ARB Approved Totals

Property Count: 1,041

BELL CAD

Appraisal Year: 2026

Certified

CAD Category Breakdown

Code	Description	Count	Market	Land	Prod	Improvement	New HS	Personal	Mineral	Exempt
A1	REAL-RES/SINGLE FAMIL\`	722	262,784,126	46,880,643	0	215,903,483	914,607	0	0	163,800,460
A2	REAL-RES/MOBILE HOME	9	1,034,999	799,843	0	235,156	0	0	0	649,058
C1	VACANT LOT	58	2,669,422	2,666,387	0	3,035	0	0	0	112,875
D1-IMP	IMPR-IMPROVED PASTUR	1	64,911	0	1,588	0	0	0	0	0
D1-NAT	NATP-NATIVE PASTUREL/	24	8,495,132	0	89,718	0	0	0	0	0
D1-WDI	WDLF-WILDLIFE MANAGE	14	2,645,995	0	10,279	0	0	0	0	0
D2	IMPROVEMENTS ON QUA	6	4,356,889	0	38,140	275,184	0	0	0	0
E	NON QUALIFIED AG LAND	12	2,367,484	1,737,570	3,626	112,690	0	0	0	12,000
E1	FARM & RANCH IMPROVE	32	19,753,568	2,622,896	87,050	9,194,778	0	0	0	5,170,100
E2	MOBILE HOME-FARM & R/	5	1,576,029	229,518	16,162	96,082	0	0	0	126,101
F1	COMMERCIAL IMPROVEN	2	1,206,880	175,955	5,611	356,970	0	0	0	0
J3	UTILITIES/ELECTRIC CO	3	4,612,617	0	0	0	0	4,612,617	0	375,000
L1	BUSINESS PERSONAL	34	438,828	0	0	0	0	438,828	0	438,331
M1	MOBILE HOME (PERSON/	8	144,024	0	0	144,024	0	0	0	56,617
O1	BLDRS/DEVELOPERS VA(	69	4,081,800	4,081,800	0	0	0	0	0	0
XI	11.19 Youth spiritual, menta	2	341,000	341,000	0	0	0	0	0	341,000
XR	11.30 Nonprofit water or wa:	1	4,451	4,451	0	0	0	0	0	4,451
XV	Other Exemptions (includin(	39	17,080,638	17,080,638	0	0	0	0	0	17,080,638
SUBTOTAL		1,041	333,658,793	76,620,701	252,174	226,321,402	914,607	5,051,445	0	188,166,631
TOTAL		1,041	333,658,793	76,620,701	252,174	226,321,402	914,607	5,051,445	0	188,166,631

APPRAISAL ROLL SUMMARY

BELL CAD

SCC - COPPERAS COVE ISD

Appraisal Year: 2026

ARB Approved Totals

Certified

Property Count: 1,041

Texas Category Breakdown

Code	Description	Count	Market	Land	Prod	Improvement	New HS	Personal	Mineral	Exempt
A	Single-family Residential	731	263,819,125	47,680,486	0	216,138,639	914,607	0	0	164,449,518
C1	Vacant Lots and Tracts	58	2,669,422	2,666,387	0	3,035	0	0	0	112,875
D1	Qualified Open-Space Land	39	11,206,038	0	101,585	0	0	0	0	0
D2	Farm or Ranch Improvemer	6	4,356,889	0	38,140	275,184	0	0	0	0
E	Rural Land, Not Qualified fo	49	23,697,081	4,589,984	106,838	9,403,550	0	0	0	5,308,201
F1	Commercial Real Property	2	1,206,880	175,955	5,611	356,970	0	0	0	0
J3	Electric Companies (includi	3	4,612,617	0	0	0	0	4,612,617	0	375,000
L1	Commercial Personal Prope	34	438,828	0	0	0	0	438,828	0	438,331
M1	Mobile Homes	8	144,024	0	0	144,024	0	0	0	56,617
O	Residential Inventory	69	4,081,800	4,081,800	0	0	0	0	0	0
XI	Youth Spiritual, Mental and	2	341,000	341,000	0	0	0	0	0	341,000
XR	Nonprofit Water or Wastew	1	4,451	4,451	0	0	0	0	0	4,451
XV	Other Totally Exempt Prope	39	17,080,638	17,080,638	0	0	0	0	0	17,080,638
SUBTOTAL		1,041	333,658,793	76,620,701	252,174	226,321,402	914,607	5,051,445	0	188,166,631
TOTAL		1,041	333,658,793	76,620,701	252,174	226,321,402	914,607	5,051,445	0	188,166,631

APPRAISAL ROLL SUMMARY

SCC - COPPERAS COVE ISD

Under ARB Review Totals

Property Count: 35

BELL CAD

Appraisal Year: 2026

Certified

Improvements	Count	Value
Homesite	26	7,911,928
New Homesite	3	8,116
Non Homesite	13	2,836,223
New Non Homesite	3	387,551

Land 37.57 acres	Count	Value
Homesite	26	1,465,551
New Homesite	0	0
Non Homesite	11	590,947
New Non Homesite	0	0

Prod 13.68 acres	Count	Value
Productivity	2	314,136
Inventory	0	0
Timber	0	0

Other	Count	Value
Personal Property	0	0
Minerals	0	0

Prod. Use	Count	Value	Loss
Productivity	2	1,012	313,124
Inventory	0	0	0
Timber	0	0	0
Totals	2	1,012	313,124

Frozen / Non-Frozen	
Taxable Non Frozen	7,744,209
Taxable Frozen	835,770
Taxable New HS Frozen	0
Tax Non Frozen	58,662.40
Tax Frozen	3,697.57
Tax New HS Frozen	0.00
Total Tax w/o Ceiling	64,993.37
Tax Frozen Loss	2,633.40

(+)	**11,143,818**	**TOTAL IMPROVEMENTS**
(+)	**2,056,498**	**TOTAL LAND MARKET**
(+)	**314,136**	**TOTAL PROD MARKET**
(+)	**0**	**TOTAL OTHER**
(=)	**13,514,452**	**TOTAL MARKET VALUE**
(-)	**313,124**	**TOTAL PRODUCTION LOSS**
(=)	**13,201,328**	**TOTAL APPRAISED VALUE**
(-)	**137,153**	**CAPPED HOMESTEAD LOSS**
(-)	**0**	**CIRCUIT BREAKER CAP LOSS**
(=)	**13,064,175**	**TOTAL ASSESSED**
	3,640,000	**TOTAL HOMESTEAD**
	462,000	**TOTAL OVER 65**
	0	**TOTAL DISABLED**
	67,823	**TOTAL DISABLED VETERAN**
	314,373	**TOTAL DISABLED VETERAN HS**
	0	**TOTAL SURV SP**
	0	**11.145 PERSONAL PROPERY**
	0	**TOTAL OTHER DEDUCTIONS**
	0	**TOTAL EXEMPT PROPERTY (INCL HB366)**
(-)	**4,484,196**	**TOTAL EXEMPTIONS/DEDUCTIONS**
(=)	**8,579,979**	**TOTAL TAXABLE**
	62,359.97	**TOTAL TAX**
	0.00757500	**TAX RATE**

APPRAISAL ROLL SUMMARY

SCC - COPPERAS COVE ISD

Under ARB Review Totals

Property Count: 35

BELL CAD

Appraisal Year: 2026

Certified

Exemption Breakdown

						NEW Partial Exemption		NEW Total Exemption		Increased Rate	
Code	State Description	Ex Count	Ex Value	Freeze Ex Count	Freeze Ex Value	Ex Count	Ex Value	Ex Count	Prior Market	Ex Count	Incr Ex Value
DV3	Partially Disabled Veteran	1	10,000	0	0	0	0	0	0	0	0
DV4	Partially Disabled Veteran	5	45,823	0	0	0	0	0	0	0	0
DVO65	Partially Disabled Veteran	1	0	1	12,000	0	0	0	0	0	0
DVHS	100% Disabled Veteran Homeste	2	314,373	0	0	0	0	0	0	0	0
HS	State-Mandated Homestead	26	2,660,000	6	980,000	0	0	0	0	0	0
HSLOC	Local Optional Percentage Home	26	0	6	0	0	0	0	0	0	0
O65	State-Mandated Over 65 Homest	7	0	6	420,000	0	0	0	0	0	0
O65LOC	Local Optional Over 65 Homeste	7	0	6	42,000	0	0	0	0	0	0
	Totals	**75**	**3,030,196**	**25**	**1,454,000**	**0**	**0**	**0**	**0**	**0**	**0**

CAD Category Breakdown

Code	Description	Count	Market	Land	Prod	Improvement	New HS	Personal	Mineral	Exempt
A1	REAL-RES/SINGLE FAMIL'	31	11,823,537	1,944,749	0	9,878,788	8,116	0	0	4,344,196
B2	RESL-RES/DUPLEX	1	473,413	77,302	0	396,111	0	0	0	0
E1	FARM & RANCH IMPROVE	2	1,187,524	34,447	1,012	838,941	0	0	0	140,000
M1	MOBILE HOME (PERSON/	1	29,978	0	0	29,978	0	0	0	0
SUBTOTAL		35	13,514,452	2,056,498	1,012	11,143,818	8,116	0	0	4,484,196
TOTAL		35	13,514,452	2,056,498	1,012	11,143,818	8,116	0	0	4,484,196

APPRAISAL ROLL SUMMARY

SCC - COPPERAS COVE ISD

Under ARB Review Totals

Property Count: 35

BELL CAD

Appraisal Year: 2026

Certified

Texas Category Breakdown

Code	Description	Count	Market	Land	Prod	Improvement	New HS	Personal	Mineral	Exempt
A	Single-family Residential	31	11,823,537	1,944,749	0	9,878,788	8,116	0	0	4,344,196
B	Multifamily Residential	1	473,413	77,302	0	396,111	0	0	0	0
E	Rural Land, Not Qualified fo	2	1,187,524	34,447	1,012	838,941	0	0	0	140,000
M1	Mobile Homes	1	29,978	0	0	29,978	0	0	0	0
SUBTOTAL		35	13,514,452	2,056,498	1,012	11,143,818	8,116	0	0	4,484,196
TOTAL		35	13,514,452	2,056,498	1,012	11,143,818	8,116	0	0	4,484,196

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	0.75750	0.00000	0.75750	1,923	9,888
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.01821	0.31052	1.32874	3,549	9,524
Proposed Rate	0.75750	0.29740	1.05490	2,719	9,690

* 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.

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		Cor
		2025-26		2026-27		2027-28	
1) Greater of MCR or Tier I M&O Rate		0.6192		0.6192		0.6070	
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		0.7575		0.7575		0.7453	
(4) Plus Debt Rate		0.0000		0.2974		0.0000	
(5) Total Maximum Rate Without TRE (#3 + #4)		0.7575		1.0549		0.7453	

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 bas
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, approvec

0.0317

	2023-24 Law Continued	2023-24 Law Continued	2023-24 Law Continued	2
	2025-26	2026-27	2027-28	

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
050 - Coryell County							
2025	21,717,152.66	21,286,334.28	113,690.93	290,875.73	81,459.68	21,772,360.62	100.25%
2024	19,888,180.78	19,579,014.46	95,032.67	333,451.69	92,642.81	20,100,141.63	101.06%
2023	16,293,466.83	15,980,092.01	73,089.29	265,098.00	59,111.23	16,377,390.53	100.51%
CCC - City of Copperas Cove							
2025	16,416,715.90	16,146,627.04	53,349.12	104,803.54	37,844.97	16,342,624.67	99.54%
2024	15,224,303.90	15,040,761.16	55,300.62	142,174.26	50,876.88	15,289,112.92	100.42%
2023	14,773,625.33	14,610,512.14	46,404.71	60,976.90	28,383.29	14,746,277.04	99.81%
GVC - City of Gatesville							
2025	3,718,586.66	3,598,818.54	29,955.01	89,072.77	23,793.31	3,741,639.63	100.61%
2024	3,553,795.84	3,471,774.12	19,890.60	81,343.60	22,592.49	3,595,600.81	101.17%
2023	3,367,020.89	3,293,708.90	21,786.27	52,928.44	13,396.53	3,381,820.14	100.43%
OGC - City of Oglesby							
2025	52,816.35	49,872.72	698.92	1,420.56	413.40	52,405.60	99.22%
2024	50,800.63	48,309.17	295.84	1,735.09	268.59	50,608.69	99.62%
2023	49,039.42	46,490.23	596.31	2,038.04	425.84	49,550.42	101.04%
CTC - Central Texas College							
2025	2,283,370.88	2,239,032.12	8,039.31	20,589.96	6,225.07	2,273,886.46	99.58%
2024	2,180,035.65	2,147,174.88	8,340.12	24,325.12	9,074.13	2,188,914.25	100.40%
2023	2,003,574.58	1,974,851.05	6,541.44	15,424.89	7,257.50	2,004,074.88	100.02%
COP - Copperas Cove ISD							
2025	14,029,266.50	13,774,175.62	50,284.27	(73,722.52)	47,447.24	13,798,184.61	98.35%
2024	15,213,256.58	15,127,580.61	60,006.17	(24,668.22)	83,577.85	15,246,496.41	100.21%
2023	15,905,531.70	15,937,763.08	54,127.32	4,279.43	76,121.36	16,072,291.19	101.04%
EVT - Evant ISD							
2025	1,386,864.19	1,313,393.16	13,284.35	26,476.16	11,395.33	1,364,549.00	98.39%
2024	1,319,928.47	1,290,358.87	13,162.28	48,076.85	14,194.93	1,365,792.93	103.47%
2023	1,102,083.20	1,054,011.28	7,987.09	46,328.43	12,747.44	1,121,074.24	101.72%
GV - Gatesville ISD							
2025	9,496,331.47	9,232,218.16	69,693.98	126,901.46	65,041.50	9,493,855.10	99.97%
2024	9,893,552.13	9,760,557.83	52,035.74	199,227.29	77,906.69	10,089,727.55	101.98%
2023	9,521,283.05	9,362,001.12	60,556.37	166,174.79	47,054.23	9,635,786.51	101.20%

Lawsuit Gain/Loss Report

For Year 2025

Entity	Name	Assessed Value	Final Value	Gain/Loss
050	CORYELL COUNTY	3,560,000	2,100,000	1,460,000
CAD	CORYELL CENTRAL APPRAISAL DISTRICT	3,560,000	2,100,000	1,460,000
CCC	CITY OF COPPERAS COVE	935,000	0	935,000
COP	COPPERAS COVE ISD	935,000	0	935,000
CTC	CENTRAL TEXAS COLLEGE	935,000	0	935,000
GV	GATESVILLE ISD	2,625,000	2,100,000	525,000
GVC	CITY OF GATESVILLE	2,625,000	2,100,000	525,000
MTG	MIDDLE TRINITY GCD	3,560,000	2,100,000	1,460,000
2025 Totals:		**18,735,000**	**10,500,000**	**8,235,000**
Report Totals:		**18,735,000**	**10,500,000**	**8,235,000**

Copperas Cove ISD

08-04-2026

Prior Year Refunds

Coryell County Tax Office

Distribution Summary Report

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
COP - Copperas Cove ISD					
Current					
	Levy	13,966,452.64	0.00	0.00	13,966,452.64
	Interest	11,904.44	0.00	0.00	11,904.44
	Penalty	40,523.69	0.00	0.00	40,523.69
	Abstract	275.00	0.00	0.00	275.00
	Rendition Penalty	2,470.58	0.00	0.00	2,470.58
	Rendition Penalty Admin Fee	(123.63)	0.00	0.00	(123.63)
	Over/Short	1,943.43	0.00	0.00	1,943.43
	Recalc Refund	(183,489.46)	0.00	0.00	(183,489.46)
	Recalc Refund P&I	(333.41)	0.00	0.00	(333.41)
	Current	**13,839,623.28**	**0.00**	**0.00**	**13,839,623.28**
Delinquent					
	Levy	87,072.70	4,254.01	0.00	91,326.71
	Interest	15,141.01	1,009.45	0.00	16,150.46
	Penalty	9,019.56	401.34	0.00	9,420.90
	Abstract	54.17	0.00	0.00	54.17
	Rendition Penalty	3,692.74	0.00	0.00	3,692.74
	Rendition Penalty Admin Fee	(185.17)	0.00	0.00	(185.17)
	Recalc Refund	(180,276.02)	(9,030.98)	0.00	(189,307.00)
	Recalc Refund P&I	(1,428.28)	(62.99)	0.00	(1,491.27)
	Recalc Rendition Pen Admin Fee	1.82	0.00	0.00	1.82
	Recalc Rendition Pen Refund	(36.39)	0.00	0.00	(36.39)
	Delinquent	**(66,943.86)**	**(3,429.17)**	**0.00**	**(70,373.03)**
	Distribution Total	**13,772,679.42**	**(3,429.17)**	**0.00**	**13,769,250.25**

Copperas Cove ISD

08-04-2026

2026 Debt

COPPERAS COVE INDEPENDENT SCHOOL DISTRICT

Annual Debt Service

(1)	(2)	(3)	(4)
	Series 2026		
Fiscal	School Building		Total
Year	PSF Guaranteed		Outstanding
Ending	Call Date: 2/15/2036		Voted Bond
(Aug 31)	Principal	Interest	Debt Service
2026	$ -	$ 1,935,793.30	$ 1,935,793.30
2027	2,040,000.00	3,541,193.76	5,581,193.76
2028	1,430,000.00	3,454,443.76	4,884,443.76
2029	1,505,000.00	3,381,068.76	4,886,068.76
2030	1,585,000.00	3,303,818.76	4,888,818.76
2031	1,665,000.00	3,222,568.76	4,887,568.76
2032	1,750,000.00	3,137,193.76	4,887,193.76
2033	1,840,000.00	3,047,443.76	4,887,443.76
2034	1,935,000.00	2,953,068.76	4,888,068.76
2035	2,035,000.00	2,853,818.76	4,888,818.76
2036	2,135,000.00	2,749,568.76	4,884,568.76
2037	2,245,000.00	2,640,068.76	4,885,068.76
2038	2,360,000.00	2,524,943.76	4,884,943.76
2039	2,480,000.00	2,403,943.76	4,883,943.76
2040	2,610,000.00	2,276,693.76	4,886,693.76
2041	2,745,000.00	2,142,818.76	4,887,818.76
2042	2,885,000.00	2,002,068.76	4,887,068.76
2043	3,015,000.00	1,869,643.76	4,884,643.76
2044	3,140,000.00	1,746,543.76	4,886,543.76
2045	3,270,000.00	1,618,343.76	4,888,343.76
2046	3,400,000.00	1,484,943.76	4,884,943.76
2047	3,540,000.00	1,343,931.26	4,883,931.26
2048	3,695,000.00	1,192,400.01	4,887,400.01
2049	3,855,000.00	1,031,962.51	4,886,962.51
2050	4,020,000.00	864,618.76	4,884,618.76
2051	4,195,000.00	690,050.01	4,885,050.01
2052	4,380,000.00	505,093.76	4,885,093.76
2053	4,575,000.00	309,203.13	4,884,203.13
2054	4,780,000.00	104,562.50	4,884,562.50
	$ 79,110,000.00	$ 60,331,815.44	$ 139,441,815.44

Note: The District received accrued and capitalized interest in the amount of $2,435,793.30 at the closing of the Series 2026 School Building Bonds.

8.4.2026

CCISD Proposed 2026-2027 Budget

Fund 199 Revenues	2026-2027 Proposed Budget	2025-2026 Adopted Budget
57XX - Local	$ 16,131,480	$ 15,887,929
58XX - State	$ 76,399,014	$ 75,974,403
59XX - Federal	$ 600,000	$ 950,000
Total Fund 199 Revenues	**$ 93,130,494**	**$ 92,812,332**
Fund 199 Expenditures	**2026-2027 Proposed Budget**	**2025-2026 Adopted Budget**
Total Function 11 - Instruction	$ 52,855,684	$ 53,258,135
Total Function 12 - Instructional Resources & Media Services	$ 1,013,334	$ 1,045,080
Total Function 13 - Curriculum Development & Instructional Staff Dev.	$ 389,686	$ 375,736
Total Function 21 - Instructional Administration	$ 3,812,339	$ 3,957,338
Total Function 23 - Campus Leadership	$ 4,109,758	$ 4,197,775
Total Function 31 - Guidance/Counseling/Evaluation Services	$ 3,074,517	$ 3,452,230
Total Function 32 - Social Work Services	$ 196,479	$ 360,114
Total Function 33 - Health Services	$ 921,006	$ 895,860
Total Function 34 - Student Transportation	$ 4,137,858	$ 4,226,889
Total Function 36 - Cocurricular/Extra-Curricular Activities	$ 2,893,084	$ 2,730,820
Total Function 41 - General Administration	$ 3,491,590	$ 3,339,511
Total Function 51 - Plant Maintenance & Operations	$ 11,248,738	$ 9,927,978
Total Function 52 - Security & Montioring Services	$ 1,928,197	$ 1,817,521
Total Function 53 - Data Processing Services	$ 2,653,124	$ 3,170,606
Total Function 61 - Community Services	$ -	$ 10,300
Total Function 81 - Facilities, Acquisition, and Construction	$ -	$ -
Total Function 99 - Other Intergovenmental	$ 405,100	$ 405,100
Total Fund 199 Expenditures	**$ 93,130,494**	**$ 93,170,993**
Total Fund 199 Revenues Less Total Fund 199 Expenditures	$ -	$ (358,661)
Fund 240 Revenues	**2026-2027 Proposed Budget**	**2025-2026 Adopted Budget**
57XX - Local	$ 124,238	$ 671,000
58XX - State	$ 105,000	$ 54,000
59XX - Federal	$ 5,018,904	$ 4,257,292
Total Fund 240 Revenues	**$ 5,248,142**	**$ 4,982,692**
Fund 240 Expenditures, Function 35	**2026-2027 Proposed Budget**	**2025-2026 Adopted Budget**
61XX - Salaries	$ 2,230,998	$ 2,235,993.00
62XX - Contracted Services	$ 120,932	$ 133,932.00
63XX - Supplies & Materials	$ 2,842,712	$ 2,537,067.00
64XX - Other Exp./Travel	$ 35,000	$ 60,700.00
66XX - Captital	$ 18,500	$ 15,000.00
Total Fund 240 Expenditures	**$ 5,248,142**	**$ 4,982,692.00**
Total Fund 240 Revenues Less Total Fund 240 Expenditures	$ -	$ -
Fund 511 Revenues	**2026-2027 Proposed Budget**	**2025-2026 Adopted Budget**
57XX - Local	$ 5,581,944	$ -
58XX - State	$ -	$ -
Total Fund 511 Revenues	**$ 5,581,944**	**$ -**
Fund 511 Expenditures, Function 71	**2026-2027 Proposed Budget**	**2025-2026 Adopted Budget**
65XX - Debt Service	$ 5,581,944	$ -
Total Fund 511 Expenditures	**$ 5,581,944**	**$ -**
Total Fund 511 Revenues Less Total Fund 511 Expenditures	$ -	$ -

Tax Rates:		
M&O	0.74410	0.75750
I&S	0.29740	0
Total	**$1.04150**	**$0.75750**