2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

EVANT ISD
School District's Name

(254) 471-5536
Phone *(area code and number)*

PO BOX 339 EVANT TX 76525
School District's Address, City, State, ZIP Code

www.evantisd.org
School District's Website Address

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

This worksheet is for **school districts 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]	$ 218,532,530
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]	$ 12,664,546
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 205,867,984
4.	**Prior year total adopted tax rate**.	$ 0.660800 /$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.	$ 205,867,984
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:. . + $ 3,302,221 **C. Value loss.** Add A and B. [7]	$ 3,302,221
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.	$ 3,302,221
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 202,565,763
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,338,555
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]	$ 23,940
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.	$ 1,362,495

[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] . . . . . $ 223,021,600 **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.	$ 223,021,600
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] . . . . . $ 4,026,290 **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.	$ 4,026,290
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]	$ 14,753,388
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]	$ 212,294,502
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.	$ 7,325,150
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 7,325,150
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 204,969,352
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.664731 /$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]	$ 0.610800/$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 . . . $ 0.050000/$100 B. $0.05 per $100 of taxable value . . . $ 0.000000/$100	$ 0.050000/$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]	$ 0.660800/$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: . . . $ 403,360 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.	$ 403,360

[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.	$ 403,360
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 98.39 % C. Enter the 2024 actual collection rate 103.47 % D. Enter the 2023 actual collection rate 101.72 %	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.	$ 403,360
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 212,294,502
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.190000 /$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]	$ 0.850800 /$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. . . . . $ 0.664731 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 0.850800 /$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

08-07-2026
Date

Print Reset

[40] Tex. Tax Code §26.04(c)

EVANT ISD

08-04-2026

2025 CERTIFIED VALUES

Land		Value			
Homesite:		1,300,430			
Non Homesite:		4,921,710			
Ag Market:		70,756,961			
Timber Market:		0	Total Land	(+)	76,979,101

Improvement		Value			
Homesite:		12,417,510			
Non Homesite:		2,683,780	Total Improvements	(+)	15,101,290

Non Real	Count	Value			
Personal Property:	7	2,153,510			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	2,153,510
			Market Value	=	94,233,901

Ag	Non Exempt	Exempt			
Total Productivity Market:	70,756,961	0			
Ag Use:	753,821	0	Productivity Loss	(-)	70,003,140
Timber Use:	0	0	Appraised Value	=	24,230,761
Productivity Loss:	70,003,140	0			
			Homestead Cap	(-)	1,416,679
			23.231 Cap	(-)	43,514
			Assessed Value	=	22,770,568
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,627,771
			Net Taxable	=	18,142,797

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	3,030,970	590,267	2,194.92	2,194.92	16			
Total	3,030,970	590,267	2,194.92	2,194.92	16	Freeze Taxable	(-)	590,267
Tax Rate	0.6608000							

Freeze Adjusted Taxable = 17,552,530

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
118,182.04 = 17,552,530 * (0.6608000 / 100) + 2,194.92

Certified Estimate of Market Value:	94,217,481
Certified Estimate of Taxable Value:	18,142,797

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

Land		Value			
Homesite:		18,583,841			
Non Homesite:		22,103,845			
Ag Market:		527,279,004			
Timber Market:		0	**Total Land**	(+)	567,966,690

Improvement		Value			
Homesite:		83,937,594			
Non Homesite:		43,878,836	**Total Improvements**	(+)	127,816,430

Non Real	Count	Value			
Personal Property:	82	6,308,860			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	6,308,860
			Market Value	=	702,091,980

Ag	Non Exempt	Exempt			
Total Productivity Market:	527,279,004	0			
Ag Use:	8,487,246	0	**Productivity Loss**	(-)	518,791,758
Timber Use:	0	0	**Appraised Value**	=	183,300,222
Productivity Loss:	518,791,758	0			
			Homestead Cap	(-)	7,324,075
			23.231 Cap	(-)	1,138,126
			Assessed Value	=	174,838,021
			Total Exemptions Amount (Breakdown on Next Page)	(-)	64,712,100
			Net Taxable	=	110,125,921

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	2,420,687	473,437	1,842.33	1,842.33	15			
OV65	35,792,731	9,792,589	26,537.83	28,303.01	175			
Total	38,213,418	10,266,026	28,380.16	30,145.34	190	**Freeze Taxable**	(-)	10,266,026
Tax Rate	0.6608000							

Freeze Adjusted Taxable = 99,859,895

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
688,254.35 = 99,859,895 * (0.6608000 / 100) + 28,380.16

Certified Estimate of Market Value:	702,091,980
Certified Estimate of Taxable Value:	110,125,921
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 CERTIFIED TOTALS

SEV - EVANT ISD

ARB Approved Totals

Land		Value			
Homesite:		2,935,360			
Non Homesite:		32,722,879			
Ag Market:		314,425,780			
Timber Market:		0	Total Land	(+)	350,084,019

Improvement		Value			
Homesite:		31,623,360			
Non Homesite:		41,759,804	Total Improvements	(+)	73,383,164

Non Real	Count	Value			
Personal Property:	40	3,315,130			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	3,315,130
			Market Value	=	426,782,313

Ag	Non Exempt	Exempt			
Total Productivity Market:	314,425,780	0			
Ag Use:	5,289,945	0	Productivity Loss	(-)	309,135,835
Timber Use:	0	0	Appraised Value	=	117,646,478
Productivity Loss:	309,135,835	0			
			Homestead Cap	(-)	5,406,972
			23.231 Cap	(-)	1,714,672
			Assessed Value	=	110,524,834
			Total Exemptions Amount (Breakdown on Next Page)	(-)	20,261,022
			Net Taxable	=	90,263,812

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	698,145	196,553	1,310.81	2,248.88	3			
OV65	9,697,565	1,611,700	8,958.73	14,690.63	56			
Total	10,395,710	1,808,253	10,269.54	16,939.51	59	Freeze Taxable	(-)	1,808,253
Tax Rate	0.6669000							

Freeze Adjusted Taxable = 88,455,559

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
600,179.66 = 88,455,559 * (0.6669000 / 100) + 10,269.54

Certified Estimate of Market Value:	426,782,313
Certified Estimate of Taxable Value:	90,263,812

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

EVANT ISD

08-04-2026

2026 CERTIFIED VALUES

2026 CERTIFIED TOTALS

EVT - EVANT ISD
ARB Approved Totals

Land		Value			
Homesite:		19,344,111			
Non Homesite:		21,765,502			
Ag Market:		526,368,244			
Timber Market:		0	**Total Land**	(+)	567,477,857

Improvement		Value			
Homesite:		89,312,006			
Non Homesite:		44,221,725	**Total Improvements**	(+)	133,533,731

Non Real	Count	Value			
Personal Property:	66	4,796,019			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	4,796,019
			Market Value	=	705,807,607

Ag	Non Exempt	Exempt			
Total Productivity Market:	526,368,244	0			
Ag Use:	8,443,466	0	**Productivity Loss**	(-)	517,924,778
Timber Use:	0	0	**Appraised Value**	=	187,882,829
Productivity Loss:	517,924,778	0			
			Homestead Cap	(-)	6,298,794
			23.231 Cap	(-)	611,652
			Assessed Value	=	180,972,383
			Total Exemptions Amount (Breakdown on Next Page)	(-)	67,849,233
			Net Taxable	=	113,123,150

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	2,340,959	475,762	1,842.33	1,842.33	14			
DPS	173,740	0	0.00	0.00	1			
OV65	38,789,998	11,360,160	36,949.15	39,478.03	173			
Total	41,304,697	11,835,922	38,791.48	41,320.36	188	**Freeze Taxable**	(-)	11,835,922
Tax Rate	0.6608000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	214,715	59,235	0	59,235	2			
Total	214,715	59,235	0	59,235	2	**Transfer Adjustment**	(-)	59,235

Freeze Adjusted Taxable = 101,227,993

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
707,706.06 = 101,227,993 * (0.6608000 / 100) + 38,791.48

Certified Estimate of Market Value:	705,807,607
Certified Estimate of Taxable Value:	113,123,150

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	29	0	889,580	889,580
145D	17	0	134,170	134,170
145D1	2	0	1,370	1,370
145F	1	0	125,000	125,000
DP	15	0	358,779	358,779
DPS	1	0	33,740	33,740
DV1	9	0	70,500	70,500
DV2	4	0	24,790	24,790
DV2S	1	0	7,500	7,500
DV3	4	0	31,390	31,390
DV4	34	0	294,880	294,880
DV4S	7	0	52,300	52,300
DVHS	38	0	8,559,193	8,559,193
DVHSS	5	0	356,487	356,487
EX	1	0	23,970	23,970
EX-XG	1	0	51,470	51,470
EX-XR	4	0	32,962	32,962
EX-XV	44	0	6,894,453	6,894,453
HS	382	0	44,255,768	44,255,768
OV65	163	0	5,391,798	5,391,798
OV65S	19	0	259,133	259,133
	Totals	**0**	**67,849,233**	**67,849,233**

Land		Value			
Homesite:		31,730			
Non Homesite:		285,620			
Ag Market:		2,544,140			
Timber Market:		0	**Total Land**	(+)	2,861,490
Improvement		**Value**			
Homesite:		84,898			
Non Homesite:		671,788	**Total Improvements**	(+)	756,686
Non Real	**Count**	**Value**			
Personal Property:	7	1,888,301			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	1,888,301
			Market Value	=	5,506,477
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	2,544,140	0			
Ag Use:	41,850	0	**Productivity Loss**	(-)	2,502,290
Timber Use:	0	0	**Appraised Value**	=	3,004,187
Productivity Loss:	2,502,290	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	16,453
			Assessed Value	=	2,987,734
			Total Exemptions Amount (Breakdown on Next Page)	(-)	116,628
			Net Taxable	=	2,871,106

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
18,972.27 = 2,871,106 * (0.660800 / 100)

Certified Estimate of Market Value:	5,161,671
Certified Estimate of Taxable Value:	2,634,010
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	1	0	116,628	116,628
OV65	1	0	0	0
	Totals	**0**	**116,628**	**116,628**

Land		Value			
Homesite:		19,375,841			
Non Homesite:		22,051,122			
Ag Market:		528,912,384			
Timber Market:		0	**Total Land**	(+)	570,339,347

Improvement	Value			
Homesite:	89,396,904			
Non Homesite:	44,893,513	**Total Improvements**	(+)	134,290,417

Non Real	Count	Value			
Personal Property:	73	6,684,320			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	6,684,320
			Market Value	=	711,314,084

Ag	Non Exempt	Exempt			
Total Productivity Market:	528,912,384	0			
Ag Use:	8,485,316	0	**Productivity Loss**	(-)	520,427,068
Timber Use:	0	0	**Appraised Value**	=	190,887,016
Productivity Loss:	520,427,068	0			

Homestead Cap	(-)	6,298,794
23.231 Cap	(-)	628,105
Assessed Value	=	183,960,117
Total Exemptions Amount (Breakdown on Next Page)	(-)	67,965,861
Net Taxable	=	115,994,256

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	2,340,959	475,762	1,842.33	1,842.33	14			
DPS	173,740	0	0.00	0.00	1			
OV65	38,789,998	11,360,160	36,949.15	39,478.03	173			
Total	41,304,697	11,835,922	38,791.48	41,320.36	188	**Freeze Taxable**	(-)	11,835,922
Tax Rate	0.6608000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	214,715	59,235	0	59,235	2			
Total	214,715	59,235	0	59,235	2	**Transfer Adjustment**	(-)	59,235

Freeze Adjusted Taxable = 104,099,099

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
726,678.33 = 104,099,099 * (0.6608000 / 100) + 38,791.48

Certified Estimate of Market Value:	710,969,278
Certified Estimate of Taxable Value:	115,757,160

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	29	0	889,580	889,580
145D	17	0	134,170	134,170
145D1	2	0	1,370	1,370
145F	1	0	125,000	125,000
DP	15	0	358,779	358,779
DPS	1	0	33,740	33,740
DV1	9	0	70,500	70,500
DV2	4	0	24,790	24,790
DV2S	1	0	7,500	7,500
DV3	4	0	31,390	31,390
DV4	34	0	294,880	294,880
DV4S	7	0	52,300	52,300
DVHS	38	0	8,559,193	8,559,193
DVHSS	5	0	356,487	356,487
EX	1	0	23,970	23,970
EX-XG	1	0	51,470	51,470
EX-XR	4	0	32,962	32,962
EX-XV	44	0	6,894,453	6,894,453
HS	383	0	44,372,396	44,372,396
OV65	164	0	5,391,798	5,391,798
OV65S	19	0	259,133	259,133
	Totals	**0**	**67,965,861**	**67,965,861**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	248	342.7871	$252,950	$30,525,471	$14,739,425
C1	VACANT LOTS AND LAND TRACTS	42	82.9156	$0	$1,741,028	$1,584,376
D1	QUALIFIED OPEN-SPACE LAND	1,394	90,460.9375	$0	$526,368,244	$8,408,296
D2	IMPROVEMENTS ON QUALIFIED OP	167	1.0000	$204,230	$1,578,844	$1,569,924
E	RURAL LAND, NON QUALIFIED OPE	655	2,592.0077	$4,254,930	$128,867,222	$78,830,213
F1	COMMERCIAL REAL PROPERTY	43	33.3109	$0	$4,054,087	$4,039,087
J2	GAS DISTRIBUTION SYSTEM	1		$0	$191,743	$191,743
J4	TELEPHONE COMPANY (INCLUDI	2		$0	$464,273	$464,273
J6	PIPELAND COMPANY	2		$0	$748,440	$748,440
L1	COMMERCIAL PERSONAL PROPE	49		$0	$2,151,630	$1,001,510
L2	INDUSTRIAL AND MANUFACTURIN	11		$0	$1,239,933	$1,239,933
M1	TANGIBLE OTHER PERSONAL, MOB	13		$0	$750,500	$305,930
S	SPECIAL INVENTORY TAX	1		$0	$0	$0
X	TOTALLY EXEMPT PROPERTY	50	295.7038	$0	$7,126,192	$0
		Totals	93,808.6626	$4,712,110	$705,807,607	$113,123,150

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	0.4010	$0	$116,628	$0
C1	VACANT LOTS AND LAND TRACTS	1	8.4500	$0	$115,290	$115,290
D1	QUALIFIED OPEN-SPACE LAND	4	495.2300	$0	$2,544,140	$41,850
E	RURAL LAND, NON QUALIFIED OPE	5	6.3700	$0	$563,398	$546,945
F1	COMMERCIAL REAL PROPERTY	2	10.7080	$0	$278,720	$278,720
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$1,324,350	$1,324,350
J4	TELEPHONE COMPANY (INCLUDI	3		$0	$562,451	$562,451
J8	OTHER TYPE OF UTILITY	1		$0	$1,500	$1,500
		Totals	521.1590	$0	$5,506,477	$2,871,106

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	249	343.1881	$252,950	$30,642,099	$14,739,425
C1	VACANT LOTS AND LAND TRACTS	43	91.3656	$0	$1,856,318	$1,699,666
D1	QUALIFIED OPEN-SPACE LAND	1,398	90,956.1675	$0	$528,912,384	$8,450,146
D2	IMPROVEMENTS ON QUALIFIED OP	167	1.0000	$204,230	$1,578,844	$1,569,924
E	RURAL LAND, NON QUALIFIED OPE	660	2,598.3777	$4,254,930	$129,430,620	$79,377,158
F1	COMMERCIAL REAL PROPERTY	45	44.0189	$0	$4,332,807	$4,317,807
J2	GAS DISTRIBUTION SYSTEM	1		$0	$191,743	$191,743
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$1,324,350	$1,324,350
J4	TELEPHONE COMPANY (INCLUDI	5		$0	$1,026,724	$1,026,724
J6	PIPELAND COMPANY	2		$0	$748,440	$748,440
J8	OTHER TYPE OF UTILITY	1		$0	$1,500	$1,500
L1	COMMERCIAL PERSONAL PROPE	49		$0	$2,151,630	$1,001,510
L2	INDUSTRIAL AND MANUFACTURIN	11		$0	$1,239,933	$1,239,933
M1	TANGIBLE OTHER PERSONAL, MOB	13		$0	$750,500	$305,930
S	SPECIAL INVENTORY TAX	1		$0	$0	$0
X	TOTALLY EXEMPT PROPERTY	50	295.7038	$0	$7,126,192	$0
		Totals	94,329.8216	$4,712,110	$711,314,084	$115,994,256

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	179	242.5105	$113,470	$25,471,775	$11,503,854
A2	MOBILE HOME RESIDENCE	46	77.9453	$119,300	$4,318,436	$2,527,460
A4	MISC. BUILDING RESIDENTIAL	30	22.3313	$20,180	$735,260	$708,111
C1	RES. VACANT LOT	34	59.6161	$0	$1,183,818	$1,039,166
C2	COMM. VACANT LOT	5	1.5585	$0	$94,400	$94,400
C3	LARGE VACANT LOT	3	21.7410	$0	$462,810	$450,810
D1	QUALIFIED OPEN-SPACE LAND	1,394	90,460.9375	$0	$526,368,244	$8,408,296
D2	IMPROVEMENTS ON QUALIFIED OPE	167	1.0000	$204,230	$1,578,844	$1,569,924
E1	RURAL NON-QUALIFIED WITH RES I	448	1,229.8074	$3,718,180	$104,907,917	$63,024,752
E2	RURAL NON-QUALIFIED WITH MISC I	45	198.9130	$81,200	$2,855,150	$2,495,709
E3	RURAL NON-QUALIFIED WITH MOBI	113	410.1083	$455,550	$12,958,026	$5,789,249
E4	RURAL LAND, NON QUALIFIED OPEN	88	753.1790	$0	$8,146,129	$7,520,503
F1	COMMERCIAL REAL PROPERTY	43	33.3109	$0	$4,054,087	$4,039,087
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$191,743	$191,743
J4	TELEPHONE COMPANIES	2		$0	$464,273	$464,273
J6	PIPELINES	2		$0	$748,440	$748,440
L1	COMMERCIAL PERSONAL PROPER	49		$0	$2,151,630	$1,001,510
L2	INDUSTRIAL PERSONAL PROPERTY	11		$0	$1,239,933	$1,239,933
M1	MOBILE HOME, PERSONAL PROPERT	13		$0	$750,500	$305,930
S	SPECIAL INVENTORY	1		$0	$0	$0
X	TOTALLY EXEMPT PROPERTY	50	295.7038	$0	$7,126,192	$0
		Totals	93,808.6626	$4,712,110	$705,807,607	$113,123,150

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1	0.4010	$0	$116,628	$0
C1	RES. VACANT LOT	1	8.4500	$0	$115,290	$115,290
D1	QUALIFIED OPEN-SPACE LAND	4	495.2300	$0	$2,544,140	$41,850
E1	RURAL NON-QUALIFIED WITH RES I	5	6.3700	$0	$563,398	$546,945
F1	COMMERCIAL REAL PROPERTY	2	10.7080	$0	$278,720	$278,720
J3	ELECTRIC COMPANIES	3		$0	$1,324,350	$1,324,350
J4	TELEPHONE COMPANIES	3		$0	$562,451	$562,451
J8	OTHER TYPE OF UTILITY	1		$0	$1,500	$1,500
		Totals	521.1590	$0	$5,506,477	$2,871,106

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	180	242.9115	$113,470	$25,588,403	$11,503,854
A2	MOBILE HOME RESIDENCE	46	77.9453	$119,300	$4,318,436	$2,527,460
A4	MISC. BUILDING RESIDENTIAL	30	22.3313	$20,180	$735,260	$708,111
C1	RES. VACANT LOT	35	68.0661	$0	$1,299,108	$1,154,456
C2	COMM. VACANT LOT	5	1.5585	$0	$94,400	$94,400
C3	LARGE VACANT LOT	3	21.7410	$0	$462,810	$450,810
D1	QUALIFIED OPEN-SPACE LAND	1,398	90,956.1675	$0	$528,912,384	$8,450,146
D2	IMPROVEMENTS ON QUALIFIED OPE	167	1.0000	$204,230	$1,578,844	$1,569,924
E1	RURAL NON-QUALIFIED WITH RES I	453	1,236.1774	$3,718,180	$105,471,315	$63,571,697
E2	RURAL NON-QUALIFIED WITH MISC I	45	198.9130	$81,200	$2,855,150	$2,495,709
E3	RURAL NON-QUALIFIED WITH MOBI	113	410.1083	$455,550	$12,958,026	$5,789,249
E4	RURAL LAND, NON QUALIFIED OPEN	88	753.1790	$0	$8,146,129	$7,520,503
F1	COMMERCIAL REAL PROPERTY	45	44.0189	$0	$4,332,807	$4,317,807
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$191,743	$191,743
J3	ELECTRIC COMPANIES	3		$0	$1,324,350	$1,324,350
J4	TELEPHONE COMPANIES	5		$0	$1,026,724	$1,026,724
J6	PIPELINES	2		$0	$748,440	$748,440
J8	OTHER TYPE OF UTILITY	1		$0	$1,500	$1,500
L1	COMMERCIAL PERSONAL PROPER	49		$0	$2,151,630	$1,001,510
L2	INDUSTRIAL PERSONAL PROPERTY	11		$0	$1,239,933	$1,239,933
M1	MOBILE HOME, PERSONAL PROPERT	13		$0	$750,500	$305,930
S	SPECIAL INVENTORY	1		$0	$0	$0
X	TOTALLY EXEMPT PROPERTY	50	295.7038	$0	$7,126,192	$0
		Totals	94,329.8216	$4,712,110	$711,314,084	$115,994,256

New Value

TOTAL NEW VALUE MARKET:	**$4,712,110**
TOTAL NEW VALUE TAXABLE:	**$4,286,110**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	29	$889,580
145D	11.145 (d) Multiple Situs, Leases	17	$134,170
145D1	11.145 (d-1) Multiple Situs, Consignment	2	$1,370
145F	11.145 (f) Single Situs, Related Business Entity	1	$125,000
DP	DISABILITY	1	$30,000
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV2	Disabled Veterans 30% - 49%	2	$790
DV3	Disabled Veterans 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	5	$52,960
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	$16,300
DVHS	Disabled Veteran Homestead	3	$431,171
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	$114,237
HS	HOMESTEAD	13	$1,147,493
OV65	OVER 65	7	$90,000
OV65S	OVER 65 Surviving Spouse	1	$23,940
	PARTIAL EXEMPTIONS VALUE LOSS	**87**	**$3,072,011**
		NEW EXEMPTIONS VALUE LOSS	**$3,072,011**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$3,072,011**

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
377	$237,538	$133,340	$104,198

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
107	$167,998	$122,215	$45,783

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
377	$184,970	$140,000	$44,970

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
107	$142,320	$136,800	$5,520

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
16	$5,506,477	$2,634,010

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land		Value			
Homesite:		1,526,800			
Non Homesite:		5,209,480			
Ag Market:		69,398,231			
Timber Market:		0	**Total Land**	(+)	76,134,511
Improvement		**Value**			
Homesite:		11,828,940			
Non Homesite:		2,525,180	**Total Improvements**	(+)	14,354,120
Non Real	**Count**	**Value**			
Personal Property:	8	2,498,250			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	2,498,250
			Market Value	=	92,986,881
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	69,398,231	0			
Ag Use:	827,670	0	**Productivity Loss**	(-)	68,570,561
Timber Use:	0	0	**Appraised Value**	=	24,416,320
Productivity Loss:	68,570,561	0			
			Homestead Cap	(-)	921,412
			23.231 Cap	(-)	3,530
			Assessed Value	=	23,491,378
			Total Exemptions Amount (Breakdown on Next Page)	(-)	5,609,742
			Net Taxable	=	17,881,636

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	3,669,551	939,634	2,194.92	2,240.31	17			
Total	3,669,551	939,634	2,194.92	2,240.31	17	**Freeze Taxable**	(-)	939,634
Tax Rate	0.6608000							

Freeze Adjusted Taxable = 16,942,002

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
114,147.67 = 16,942,002 * (0.6608000 / 100) + 2,194.92

Certified Estimate of Market Value:	92,986,881
Certified Estimate of Taxable Value:	17,881,636
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2	0	130,040	130,040
145D1	6	0	284,205	284,205
DV1	1	0	5,000	5,000
DV3	1	0	12,000	12,000
DV4	5	0	25,210	25,210
DVHS	5	0	861,880	861,880
EX-XV	1	0	464,000	464,000
HS	27	0	3,213,288	3,213,288
OV65	18	0	614,119	614,119
	Totals	**0**	**5,609,742**	**5,609,742**

Land		Value			
Homesite:		5,640			
Non Homesite:		164,900			
Ag Market:		1,612,110			
Timber Market:		0	**Total Land**	(+)	1,782,650
Improvement		**Value**			
Homesite:		933,920			
Non Homesite:		285,760	**Total Improvements**	(+)	1,219,680
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	0
			Market Value	=	3,002,330
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	1,612,110	0			
Ag Use:	27,320	0	**Productivity Loss**	(-)	1,584,790
Timber Use:	0	0	**Appraised Value**	=	1,417,540
Productivity Loss:	1,584,790	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	1,417,540
			Total Exemptions Amount (Breakdown on Next Page)	(-)	0
			Net Taxable	=	1,417,540

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
9,367.10 = 1,417,540 * (0.660800 / 100)

Certified Estimate of Market Value:	2,931,180
Certified Estimate of Taxable Value:	1,392,280
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			

Land		Value			
Homesite:		1,532,440			
Non Homesite:		5,374,380			
Ag Market:		71,010,341			
Timber Market:		0	**Total Land**	(+)	77,917,161

Improvement		Value			
Homesite:		12,762,860			
Non Homesite:		2,810,940	**Total Improvements**	(+)	15,573,800

Non Real	Count	Value			
Personal Property:	8	2,498,250			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	2,498,250
			Market Value	=	95,989,211

Ag	Non Exempt	Exempt			
Total Productivity Market:	71,010,341	0			
Ag Use:	854,990	0	**Productivity Loss**	(-)	70,155,351
Timber Use:	0	0	**Appraised Value**	=	25,833,860
Productivity Loss:	70,155,351	0			
			Homestead Cap	(-)	921,412
			23.231 Cap	(-)	3,530
			Assessed Value	=	24,908,918
			Total Exemptions Amount (Breakdown on Next Page)	(-)	5,609,742
			Net Taxable	=	19,299,176

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	3,669,551	939,634	2,194.92	2,240.31	17			
Total	3,669,551	939,634	2,194.92	2,240.31	17	**Freeze Taxable**	(-)	939,634
Tax Rate	0.6608000							

Freeze Adjusted Taxable = 18,359,542

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
123,514.77 = 18,359,542 * (0.6608000 / 100) + 2,194.92

Certified Estimate of Market Value:	95,918,061
Certified Estimate of Taxable Value:	19,273,916

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2	0	130,040	130,040
145D1	6	0	284,205	284,205
DV1	1	0	5,000	5,000
DV3	1	0	12,000	12,000
DV4	5	0	25,210	25,210
DVHS	5	0	861,880	861,880
EX-XV	1	0	464,000	464,000
HS	27	0	3,213,288	3,213,288
OV65	18	0	614,119	614,119
	Totals	**0**	**5,609,742**	**5,609,742**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	22	8.6610	$42,200	$3,405,730	$2,083,537
C1	VACANT LOTS AND LAND TRACTS	1	5.2300	$0	$85,630	$85,630
D1	QUALIFIED AG LAND	205	8,751.8606	$0	$69,398,231	$820,876
D2	IMPROVEMENTS ON QUALIFIED OP	11		$0	$335,750	$324,224
E	FARM OR RANCH IMPROVEMENT	94	691.7940	$264,840	$16,522,650	$12,309,824
F1	COMMERCIAL REAL PROPERTY	1		$0	$32,760	$32,760
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$2,375,250	$2,084,000
J4	TELEPHONE COMPANY (INCLUDI	3		$0	$68,160	$5
J6	PIPELAND COMPANY	1		$0	$49,800	$0
L1	COMMERCIAL PERSONAL PROPE	1		$0	$5,040	$0
M1	TANGIBLE OTHER PERSONAL, MOB	3		$134,940	$243,880	$140,780
X	TOTALLY EXEMPT PROPERTY	1	1.2410	$0	$464,000	$0
		Totals	9,458.7866	$441,980	$92,986,881	$17,881,636

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
D1	QUALIFIED AG LAND	3	258.6200	$0	$1,612,110	$27,320
E	FARM OR RANCH IMPROVEMENT	3	13.4500	$0	$1,390,220	$1,390,220
		Totals	272.0700	$0	$3,002,330	$1,417,540

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	22	8.6610	$42,200	$3,405,730	$2,083,537
C1	VACANT LOTS AND LAND TRACTS	1	5.2300	$0	$85,630	$85,630
D1	QUALIFIED AG LAND	208	9,010.4806	$0	$71,010,341	$848,196
D2	IMPROVEMENTS ON QUALIFIED OP	11		$0	$335,750	$324,224
E	FARM OR RANCH IMPROVEMENT	97	705.2440	$264,840	$17,912,870	$13,700,044
F1	COMMERCIAL REAL PROPERTY	1		$0	$32,760	$32,760
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$2,375,250	$2,084,000
J4	TELEPHONE COMPANY (INCLUDI	3		$0	$68,160	$5
J6	PIPELAND COMPANY	1		$0	$49,800	$0
L1	COMMERCIAL PERSONAL PROPE	1		$0	$5,040	$0
M1	TANGIBLE OTHER PERSONAL, MOB	3		$134,940	$243,880	$140,780
X	TOTALLY EXEMPT PROPERTY	1	1.2410	$0	$464,000	$0
		Totals	9,730.8566	$441,980	$95,989,211	$19,299,176

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Conv SPTB code	4	0.9860	$0	$244,740	$232,850
A1	SINGLE FAMILY RES	16	6.4250	$42,200	$2,878,610	$1,779,767
A2	REAL MH	3	1.2500	$0	$282,380	$70,920
C2	COMMERCIAL LOT	1	5.2300	$0	$85,630	$85,630
D1	QUALIFIED AG LAND	205	8,751.8606	$0	$69,398,231	$820,876
D2	IMPROVEMENTS ON QUALIFIED OPE	11		$0	$335,750	$324,224
E	Conv SPTB code	52	436.5650	$0	$7,458,930	$5,500,183
E1	FARM/RANCH IMP	51	250.1400	$264,840	$8,495,570	$6,455,934
E2	FARM/RANCH MH	3	4.0890	$0	$343,710	$129,267
E3	Conv SPTB code	1	1.0000	$0	$224,440	$224,440
F1	COMMERCIAL REAL	1		$0	$32,760	$32,760
J3	ELECTRIC COMPANY	3		$0	$2,375,250	$2,084,000
J4	Conv SPTB code	3		$0	$68,160	$5
J6	PIPELINE CO	1		$0	$49,800	$0
L1	COMMERCIAL PP	1		$0	$5,040	$0
M1	PP MOBILE HOME	3		$134,940	$243,880	$140,780
X	Conv SPTB code	1	1.2410	$0	$464,000	$0
		Totals	9,458.7866	$441,980	$92,986,881	$17,881,636

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
D1	QUALIFIED AG LAND	3	258.6200	$0	$1,612,110	$27,320
E1	FARM/RANCH IMP	3	13.4500	$0	$1,390,220	$1,390,220
		Totals	272.0700	$0	$3,002,330	$1,417,540

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Conv SPTB code	4	0.9860	$0	$244,740	$232,850
A1	SINGLE FAMILY RES	16	6.4250	$42,200	$2,878,610	$1,779,767
A2	REAL MH	3	1.2500	$0	$282,380	$70,920
C2	COMMERCIAL LOT	1	5.2300	$0	$85,630	$85,630
D1	QUALIFIED AG LAND	208	9,010.4806	$0	$71,010,341	$848,196
D2	IMPROVEMENTS ON QUALIFIED OPE	11		$0	$335,750	$324,224
E	Conv SPTB code	52	436.5650	$0	$7,458,930	$5,500,183
E1	FARM/RANCH IMP	54	263.5900	$264,840	$9,885,790	$7,846,154
E2	FARM/RANCH MH	3	4.0890	$0	$343,710	$129,267
E3	Conv SPTB code	1	1.0000	$0	$224,440	$224,440
F1	COMMERCIAL REAL	1		$0	$32,760	$32,760
J3	ELECTRIC COMPANY	3		$0	$2,375,250	$2,084,000
J4	Conv SPTB code	3		$0	$68,160	$5
J6	PIPELINE CO	1		$0	$49,800	$0
L1	COMMERCIAL PP	1		$0	$5,040	$0
M1	PP MOBILE HOME	3		$134,940	$243,880	$140,780
X	Conv SPTB code	1	1.2410	$0	$464,000	$0
		Totals	9,730.8566	$441,980	$95,989,211	$19,299,176

/

New Value

TOTAL NEW VALUE MARKET:	$441,980
TOTAL NEW VALUE TAXABLE:	$399,780

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1	$5,040
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV4	Disabled Veterans 70% - 100%	1	$11,890
DVHS	Disabled Veteran Homestead	2	$146,832
HS	HOMESTEAD	2	$61,448
	PARTIAL EXEMPTIONS VALUE LOSS	**7**	**$230,210**
		NEW EXEMPTIONS VALUE LOSS	**$230,210**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$230,210**

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
26	$267,316	$155,062	$112,254

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8	$230,749	$153,915	$76,834

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
26	$247,225	$140,520	$106,705

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8	$203,510	$140,000	$63,510

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
4	$3,002,330	$1,392,280

2026 CERTIFIED TOTALS

SEV - EVANT ISD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

ENTITY TOTALS

SEV-EVANT ISD (2026)

Count : 1,446

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	175	33,444,010	Homesite	125	2,902,410	Agricultural	947	366,351,068	Mineral	0	0
Non Homesite	371	40,054,410	Non Homesite	453	30,083,510	Inventory	0	0	Personal	40	4,122,460
New Homesite	19	533,120	New Homesite	0	0	Timber	0	0	New Personal	0	0
New Non Hs	25	2,211,250	New Non Hs	0	0						

Impr Market 76,242,790 (+) **Land Market** 32,985,920 (+) **Prod Market** 366,351,068 (+) **Other** 4,122,460 (=) **Total Market** 479,702,238

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	66	3,760,221	Agricultural	947	5,666,780	360,684,288
Circuit Breaker	42	1,548,026	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss 5,308,247 (+) **Prod Loss** 360,684,288 (=) **Total Loss** 365,992,535

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	85	10,196,622	General	18	913,887	General	0	0
Frozen	51	6,178,999	Frozen	32	1,450,620	Frozen	2	120,000
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						

Assessed 113,709,703

Total Hs 16,375,621 (+) **Total Os** 2,364,507 (+) **Total Dis** 120,000

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	15	150,220	Abatements	0	0	General	14	1,463,180
Frozen	1	3,111	Polution Control	0	0	Prorated	0	0
100% Homesite	8	2,042,000	Freeport	0	0			
			Minimum Value	37	1,648,730			
			Temp Disaster	0	0			
			Low Income	0	0			
			Other	9	-2,474,480			

Total Dis Vet 2,195,331 (+) **Total Other** -825,750 (+) **Total Exempt** 1,463,180 (=) **Total Deductions** 21,692,889

Taxable / Tax

New Frozen Taxable 1,530 (+) **Taxable Frozen** 1,977,832 (+) **Taxable Non Frozen** 90,037,452 (=) **Total Taxable** 92,016,814

Taxable Loss 1,089,052

2026 Rate Per $100 0.006608

New Frozen Tax 10.11 (+) **Tax Frozen** 5,873.00 (+) **Tax Non Frozen** 594,967.54 (=) **Total Tax** 600,850.65

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	136	30,223,329
New Taxable	40	2,639,260
Legal Acres		58,619.162
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	92,016,814
M&O Taxable	92,016,814
VLA Cap Loss	0

Certifiable	Value
Market	479,702,238
% Protested	0%
Taxable	92,016,814
Tax	600,850.65

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

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
EVT - Evant ISD					
Current					
	Levy	1,317,633.36	0.00	0.00	1,317,633.36
	Interest	2,935.20	0.00	0.00	2,935.20
	Penalty	10,384.35	0.00	0.00	10,384.35
	Rendition Penalty	322.68	0.00	0.00	322.68
	Rendition Penalty Admin Fee	(16.12)	0.00	0.00	(16.12)
	Recalc Refund	(4,197.04)	0.00	0.00	(4,197.04)
	Recalc Refund P&I	(154.19)	0.00	0.00	(154.19)
	Current	**1,326,908.24**	**0.00**	**0.00**	**1,326,908.24**
Delinquent					
	Levy	23,895.96	0.00	0.00	23,895.96
	Ag Levy	5,541.29	0.00	0.00	5,541.29
	Interest	4,732.52	0.00	0.00	4,732.52
	Penalty	2,655.53	0.00	0.00	2,655.53
	Rendition Penalty	355.98	0.00	0.00	355.98
	Rendition Penalty Admin Fee	(17.82)	0.00	0.00	(17.82)
	Recalc Refund	(23,940.40)	0.00	0.00	(23,940.40)
	Recalc Refund P&I	(203.72)	0.00	0.00	(203.72)
	Recalc Rendition Pen Admin Fee	0.13	0.00	0.00	0.13
	Recalc Rendition Pen Refund	(2.56)	0.00	0.00	(2.56)
	Delinquent	**13,016.91**	**0.00**	**0.00**	**13,016.91**
	Distribution Total	**1,339,925.15**	**0.00**	**0.00**	**1,339,925.15**

EVANT ISD

08-04-2026

2026 MCR

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		0.6108		0.6108		0.6070	
2) Plus: Greater of (A) or (B):							
(A) Enrichment Tax Rate for Preceding Year	0.0500		0.0500		0.0500		
Less: Compression of Copper Pennies	0.0000		0.0000		0.0000		
	0.0500		0.0500		0.0500		
(B) $0.05	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
3) M&O "Voter-Approval" (Rollback) Rate		0.6608		0.6608		0.6570	
(4) Plus Debt Rate		0.0000		0.1900		0.0000	
(5) Total Maximum Rate Without TRE (#3 + #4)		0.6608		0.8508		0.6570	

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, approved

Release 2 - HB2
07/13/26

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	0.66080	0.00000	0.66080	7,733	8,223
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.73491	0.18239	0.91729	10,739	7,764
Proposed Rate	0.66080	0.19000	0.85080	9,979	8,024

* 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.

EVANT ISD

08-04-2026

2026 DEBT

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%

Justin Carothers

From: Jennifer Ingram <jingram@evantisd.org>
Sent: Friday, August 7, 2026 8:05 AM
To: Justin Carothers
Subject: Re: Tax Rate Calculation
Attachments: Evant ISD_Certified 2026-27_(07-27-2026)_sof_FY2531_R2_HB2 (1).xlsx

1. M&O = .6608; I&S = 0.19
2. August 31, 2026 @ 6pm (Public Hearing) Special Meeting to follow at 6:10pm - EISD Board Room
3. M&O budget - 1.6% decrease ; I&S budget 100% increase; Total budget 8.92% increase
4. I will send shortly - I want to make sure I send the right number since this is new!!!
5. M&O fund balance = $1,478,866; I&S fund balance = 0
6. Attached

On Mon, Jul 27, 2026 at 1:54 PM Justin Carothers <Justin.Carothers@coryellcountytx.gov> wrote:

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