2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

OGLESBY ISD
School District's Name

(254) 456-2271
Phone *(area code and number)*

125 COLLEGE AVE OGLESBY TX 76561
School District's Address, City, State, ZIP Code

www.oglesbyisd.net
School District's Website Address

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

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

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

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

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

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

Insert hyperlink:

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 153,625,351
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]	$ 9,345,468
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 144,279,883
4.	**Prior year total adopted tax rate**.	$ 1.179300 /$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.	$ 144,279,883
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: . . + $ 1,035,560 **C. Value loss.** Add A and B. [7]	$ 1,035,560
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.	$ 1,035,560
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 143,244,323
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,689,280
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]	$ 7,694
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.	$ 1,696,974

[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] . . . . . $ 123,883,159 **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.	$ 123,883,159
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] . . . . . $ 22,018,013 **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.	$ 22,018,013
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]	$ 10,885,623
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]	$ 135,015,549
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.	$ 3,616,987
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 3,616,987
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 131,398,562
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.291470 /$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]	$ 0.616900/$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]	$ 0.755200/$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: . . . . $ 613,106 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.	$ 613,106

[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.	$ 613,106
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] 1,000.00 % B. Enter the prior year actual collection rate 99.46 % C. Enter the 2024 actual collection rate 101.35 % D. Enter the 2023 actual collection rate 112.10 %	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.	$ 613,106
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 135,015,549
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.454100 /$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]	$ 1.209300 /$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.	$ 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).	$ ________ /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ 1.291470 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.......... $ 1.209300 /$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

08-06-2026
Date

Print Reset

[40] Tex. Tax Code §26.04(c)

OGLESBY ISD

08-04-2026

2025 CERTIFIED VALUES

Land		Value			
Homesite:		14,739,680			
Non Homesite:		46,113,185			
Ag Market:		186,745,889			
Timber Market:		0	**Total Land**	(+)	247,598,754
Improvement		**Value**			
Homesite:		71,252,876			
Non Homesite:		33,718,227	**Total Improvements**	(+)	104,971,103
Non Real	**Count**	**Value**			
Personal Property:	62	57,449,450			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	57,449,450
			Market Value	=	410,019,307
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	186,394,939	350,950			
Ag Use:	5,200,698	8,980	**Productivity Loss**	(-)	181,194,241
Timber Use:	0	0	**Appraised Value**	=	228,825,066
Productivity Loss:	181,194,241	341,970			
			Homestead Cap	(-)	4,151,657
			23.231 Cap	(-)	751,984
			Assessed Value	=	223,921,425
			Total Exemptions Amount (Breakdown on Next Page)	(-)	72,157,059
			Net Taxable	=	151,764,366

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	1,897,488	259,601	0.00	0.00	15
OV65	32,028,927	9,085,867	14,240.07	14,585.73	162
Total	33,926,415	9,345,468	14,240.07	14,585.73	177
Tax Rate	1.1793000				

Freeze Taxable (-) 9,345,468

Freeze Adjusted Taxable = 142,418,898

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,693,786.13 = 142,418,898 * (1.1793000 / 100) + 14,240.07

Certified Estimate of Market Value:	410,019,307
Certified Estimate of Taxable Value:	151,764,366

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

Land		Value			
Homesite:		93,210			
Non Homesite:		2,634,120			
Ag Market:		7,175,040			
Timber Market:		0	**Total Land**	(+)	9,902,370
Improvement		**Value**			
Homesite:		843,000			
Non Homesite:		89,110	**Total Improvements**	(+)	932,110
Non Real	**Count**	**Value**			
Personal Property:	8	287,620			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	287,620
			Market Value	=	11,122,100
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	7,175,040	0			
Ag Use:	475,180	0	**Productivity Loss**	(-)	6,699,860
Timber Use:	0	0	**Appraised Value**	=	4,422,240
Productivity Loss:	6,699,860	0			
			Homestead Cap	(-)	276,096
			23.231 Cap	(-)	0
			Assessed Value	=	4,146,144
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,285,159
			Net Taxable	=	1,860,985

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	188,988	0	0.00	488.09	1			
Total	188,988	0	0.00	488.09	1	**Freeze Taxable**	(-)	0
Tax Rate	0.7897000							

Freeze Adjusted Taxable = 1,860,985

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
14,696.20 = 1,860,985 * (0.7897000 / 100) + 0.00

Certified Estimate of Market Value:	10,866,835
Certified Estimate of Taxable Value:	1,860,985
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

OGLESBY ISD

08-04-2026

2026 CERTIFIED VALUES

Land		Value			
Homesite:		14,823,610			
Non Homesite:		36,527,034			
Ag Market:		174,159,646			
Timber Market:		0	Total Land	(+)	225,510,290
Improvement		**Value**			
Homesite:		72,352,614			
Non Homesite:		36,081,761	Total Improvements	(+)	108,434,375
Non Real	**Count**	**Value**			
Personal Property:	54	30,348,772			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	30,348,772
			Market Value	=	364,293,437
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	173,808,696	350,950			
Ag Use:	5,195,338	8,980	Productivity Loss	(-)	168,613,358
Timber Use:	0	0	Appraised Value	=	195,680,079
Productivity Loss:	168,613,358	341,970			
			Homestead Cap	(-)	2,677,862
			23.231 Cap	(-)	486,634
			Assessed Value	=	192,515,583
			Total Exemptions Amount (Breakdown on Next Page)	(-)	70,393,270
			Net Taxable	=	122,122,313

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,784,846	302,920	0.00	0.00	12			
DPS	43,123	0	0.00	0.00	1			
OV65	35,176,816	10,582,703	29,032.78	30,098.46	169			
Total	37,004,785	10,885,623	29,032.78	30,098.46	182	Freeze Taxable	(-)	10,885,623
Tax Rate	1.1793000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	196,100	0	0	0	1			
Total	196,100	0	0	0	1	Transfer Adjustment	(-)	0
						Freeze Adjusted Taxable	=	111,236,690

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,340,847.07 = 111,236,690 * (1.1793000 / 100) + 29,032.78

Certified Estimate of Market Value:	364,293,437
Certified Estimate of Taxable Value:	122,122,313
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	13	0	471,090	471,090
145D	11	0	25,930	25,930
DP	12	0	207,330	207,330
DPS	1	0	0	0
DV1	4	0	24,000	24,000
DV2	4	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	16	0	160,305	160,305
DV4S	3	0	14,200	14,200
DVHS	18	0	1,393,380	1,393,380
DVHSS	1	0	0	0
EX-XV	56	0	20,658,530	20,658,530
HS	347	0	40,629,194	40,629,194
MASSS	1	0	112,720	112,720
OV65	156	0	4,256,639	4,256,639
OV65S	20	0	611,230	611,230
PC	2	1,811,222	0	1,811,222
	Totals	**1,811,222**	**68,582,048**	**70,393,270**

Land		Value			
Homesite:		72,120			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	72,120
Improvement		**Value**			
Homesite:		317,120			
Non Homesite:		0	**Total Improvements**	(+)	317,120
Non Real	**Count**	**Value**			
Personal Property:	7	25,399,660			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	25,399,660
			Market Value	=	25,788,900
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	25,788,900
Productivity Loss:	0	0			
			Homestead Cap	(-)	25,845
			23.231 Cap	(-)	0
			Assessed Value	=	25,763,055
			Total Exemptions Amount (Breakdown on Next Page)	(-)	3,567,936
			Net Taxable	=	22,195,119

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
261,747.04 = 22,195,119 * (1.179300 / 100)

Certified Estimate of Market Value:	25,060,470
Certified Estimate of Taxable Value:	22,018,013
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	1	0	140,000	140,000
PC	1	3,427,936	0	3,427,936
	Totals	**3,427,936**	**140,000**	**3,567,936**

Land		Value			
Homesite:		14,895,730			
Non Homesite:		36,527,034			
Ag Market:		174,159,646			
Timber Market:		0	Total Land	(+)	225,582,410

Improvement		Value			
Homesite:		72,669,734			
Non Homesite:		36,081,761	Total Improvements	(+)	108,751,495

Non Real	Count	Value			
Personal Property:	61	55,748,432			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	55,748,432
			Market Value	=	390,082,337

Ag	Non Exempt	Exempt			
Total Productivity Market:	173,808,696	350,950			
Ag Use:	5,195,338	8,980	Productivity Loss	(-)	168,613,358
Timber Use:	0	0	Appraised Value	=	221,468,979
Productivity Loss:	168,613,358	341,970			
			Homestead Cap	(-)	2,703,707
			23.231 Cap	(-)	486,634
			Assessed Value	=	218,278,638
			Total Exemptions Amount (Breakdown on Next Page)	(-)	73,961,206
			Net Taxable	=	144,317,432

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,784,846	302,920	0.00	0.00	12			
DPS	43,123	0	0.00	0.00	1			
OV65	35,176,816	10,582,703	29,032.78	30,098.46	169			
Total	37,004,785	10,885,623	29,032.78	30,098.46	182	Freeze Taxable	(-)	10,885,623
Tax Rate	1.1793000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	196,100	0	0	0	1			
Total	196,100	0	0	0	1	Transfer Adjustment	(-)	0

Freeze Adjusted Taxable = 133,431,809

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,602,594.10 = 133,431,809 * (1.1793000 / 100) + 29,032.78

Certified Estimate of Market Value:	389,353,907
Certified Estimate of Taxable Value:	144,140,326

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	13	0	471,090	471,090
145D	11	0	25,930	25,930
DP	12	0	207,330	207,330
DPS	1	0	0	0
DV1	4	0	24,000	24,000
DV2	4	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	16	0	160,305	160,305
DV4S	3	0	14,200	14,200
DVHS	18	0	1,393,380	1,393,380
DVHSS	1	0	0	0
EX-XV	56	0	20,658,530	20,658,530
HS	348	0	40,769,194	40,769,194
MASSS	1	0	112,720	112,720
OV65	156	0	4,256,639	4,256,639
OV65S	20	0	611,230	611,230
PC	3	5,239,158	0	5,239,158
	Totals	**5,239,158**	**68,722,048**	**73,961,206**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	298	360.1285	$1,176,060	$42,528,101	$16,876,783
C1	VACANT LOTS AND LAND TRACTS	23	8.1438	$0	$227,250	$227,250
D1	QUALIFIED OPEN-SPACE LAND	554	40,220.7519	$0	$173,808,696	$5,177,554
D2	IMPROVEMENTS ON QUALIFIED OP	83		$2,380	$926,331	$926,331
E	RURAL LAND, NON QUALIFIED OPE	516	2,230.6052	$2,729,440	$85,543,367	$60,871,967
F1	COMMERCIAL REAL PROPERTY	23	74.2830	$0	$1,447,050	$1,446,448
F2	INDUSTRIAL AND MANUFACTURIN	1		$0	$8,052,900	$8,052,900
J2	GAS DISTRIBUTION SYSTEM	3	0.0694	$0	$458,467	$458,467
J3	ELECTRIC COMPANY (INCLUDING C	5	0.8500	$0	$600,352	$600,352
J4	TELEPHONE COMPANY (INCLUDI	3	0.0918	$0	$350,059	$350,059
J6	PIPELAND COMPANY	8	10.0000	$0	$20,727,140	$19,185,930
L1	COMMERCIAL PERSONAL PROPE	24		$0	$1,920,020	$1,423,000
L2	INDUSTRIAL AND MANUFACTURIN	15		$0	$6,423,104	$6,153,092
M1	TANGIBLE OTHER PERSONAL, MOB	11		$0	$622,070	$372,180
X	TOTALLY EXEMPT PROPERTY	56	2,706.6099	$0	$20,658,530	$0
		Totals	45,611.5335	$3,907,880	$364,293,437	$122,122,313

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2	2.0100	$0	$389,240	$223,395
J3	ELECTRIC COMPANY (INCLUDING C	3		$0	$796,789	$796,789
J4	TELEPHONE COMPANY (INCLUDI	2		$0	$172,440	$172,440
J6	PIPELAND COMPANY	1		$0	$24,427,251	$20,999,315
J8	OTHER TYPE OF UTILITY	1		$0	$3,180	$3,180
		Totals	2.0100	$0	$25,788,900	$22,195,119

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	300	362.1385	$1,176,060	$42,917,341	$17,100,178
C1	VACANT LOTS AND LAND TRACTS	23	8.1438	$0	$227,250	$227,250
D1	QUALIFIED OPEN-SPACE LAND	554	40,220.7519	$0	$173,808,696	$5,177,554
D2	IMPROVEMENTS ON QUALIFIED OP	83		$2,380	$926,331	$926,331
E	RURAL LAND, NON QUALIFIED OPE	516	2,230.6052	$2,729,440	$85,543,367	$60,871,967
F1	COMMERCIAL REAL PROPERTY	23	74.2830	$0	$1,447,050	$1,446,448
F2	INDUSTRIAL AND MANUFACTURIN	1		$0	$8,052,900	$8,052,900
J2	GAS DISTRIBUTION SYSTEM	3	0.0694	$0	$458,467	$458,467
J3	ELECTRIC COMPANY (INCLUDING C	8	0.8500	$0	$1,397,141	$1,397,141
J4	TELEPHONE COMPANY (INCLUDI	5	0.0918	$0	$522,499	$522,499
J6	PIPELAND COMPANY	9	10.0000	$0	$45,154,391	$40,185,245
J8	OTHER TYPE OF UTILITY	1		$0	$3,180	$3,180
L1	COMMERCIAL PERSONAL PROPE	24		$0	$1,920,020	$1,423,000
L2	INDUSTRIAL AND MANUFACTURIN	15		$0	$6,423,104	$6,153,092
M1	TANGIBLE OTHER PERSONAL, MOB	11		$0	$622,070	$372,180
X	TOTALLY EXEMPT PROPERTY	56	2,706.6099	$0	$20,658,530	$0
		Totals	45,613.5435	$3,907,880	$390,082,337	$144,317,432

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	203	229.0218	$583,650	$34,300,377	$14,038,786
A2	MOBILE HOME RESIDENCE	91	124.0631	$586,120	$7,993,314	$2,681,583
A4	MISC. BUILDING RESIDENTIAL	10	7.0436	$6,290	$234,410	$156,414
C1	RES. VACANT LOT	19	5.9629	$0	$177,220	$177,220
C2	COMM. VACANT LOT	3	0.5829	$0	$15,780	$15,780
C3	LARGE VACANT LOT	1	1.5980	$0	$34,250	$34,250
D1	QUALIFIED OPEN-SPACE LAND	554	40,220.7519	$0	$173,808,696	$5,177,554
D2	IMPROVEMENTS ON QUALIFIED OPE	83		$2,380	$926,331	$926,331
E		1	0.0708	$0	$6,020	$0
E1	RURAL NON-QUALIFIED WITH RES I	189	471.9604	$2,678,220	$53,658,138	$33,770,568
E2	RURAL NON-QUALIFIED WITH MISC I	20	88.8010	$38,420	$1,324,524	$1,301,824
E3	RURAL NON-QUALIFIED WITH MOBI	79	170.0690	$12,800	$7,924,054	$3,887,942
E4	RURAL LAND, NON QUALIFIED OPEN	247	1,499.7040	$0	$22,630,631	$21,911,633
F1	COMMERCIAL REAL PROPERTY	23	74.2830	$0	$1,447,050	$1,446,448
F2	INDUSTRIAL REAL PROPERTY	1		$0	$8,052,900	$8,052,900
J2	GAS DISTRIBUTION SYSTEMS	3	0.0694	$0	$458,467	$458,467
J3	ELECTRIC COMPANIES	5	0.8500	$0	$600,352	$600,352
J4	TELEPHONE COMPANIES	3	0.0918	$0	$350,059	$350,059
J6	PIPELINES	8	10.0000	$0	$20,727,140	$19,185,930
L1	COMMERCIAL PERSONAL PROPER	24		$0	$1,920,020	$1,423,000
L2	INDUSTRIAL PERSONAL PROPERTY	15		$0	$6,423,104	$6,153,092
M1	MOBILE HOME, PERSONAL PROPER1	11		$0	$622,070	$372,180
X	TOTALLY EXEMPT PROPERTY	56	2,706.6099	$0	$20,658,530	$0
		Totals	45,611.5335	$3,907,880	$364,293,437	$122,122,313

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	2	2.0100	$0	$389,240	$223,395
J3	ELECTRIC COMPANIES	3		$0	$796,789	$796,789
J4	TELEPHONE COMPANIES	2		$0	$172,440	$172,440
J6	PIPELINES	1		$0	$24,427,251	$20,999,315
J8	OTHER TYPE OF UTILITY	1		$0	$3,180	$3,180
		Totals	2.0100	$0	$25,788,900	$22,195,119

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	205	231.0318	$583,650	$34,689,617	$14,262,181
A2	MOBILE HOME RESIDENCE	91	124.0631	$586,120	$7,993,314	$2,681,583
A4	MISC. BUILDING RESIDENTIAL	10	7.0436	$6,290	$234,410	$156,414
C1	RES. VACANT LOT	19	5.9629	$0	$177,220	$177,220
C2	COMM. VACANT LOT	3	0.5829	$0	$15,780	$15,780
C3	LARGE VACANT LOT	1	1.5980	$0	$34,250	$34,250
D1	QUALIFIED OPEN-SPACE LAND	554	40,220.7519	$0	$173,808,696	$5,177,554
D2	IMPROVEMENTS ON QUALIFIED OPE	83		$2,380	$926,331	$926,331
E		1	0.0708	$0	$6,020	$0
E1	RURAL NON-QUALIFIED WITH RES I	189	471.9604	$2,678,220	$53,658,138	$33,770,568
E2	RURAL NON-QUALIFIED WITH MISC I	20	88.8010	$38,420	$1,324,524	$1,301,824
E3	RURAL NON-QUALIFIED WITH MOBI	79	170.0690	$12,800	$7,924,054	$3,887,942
E4	RURAL LAND, NON QUALIFIED OPEN	247	1,499.7040	$0	$22,630,631	$21,911,633
F1	COMMERCIAL REAL PROPERTY	23	74.2830	$0	$1,447,050	$1,446,448
F2	INDUSTRIAL REAL PROPERTY	1		$0	$8,052,900	$8,052,900
J2	GAS DISTRIBUTION SYSTEMS	3	0.0694	$0	$458,467	$458,467
J3	ELECTRIC COMPANIES	8	0.8500	$0	$1,397,141	$1,397,141
J4	TELEPHONE COMPANIES	5	0.0918	$0	$522,499	$522,499
J6	PIPELINES	9	10.0000	$0	$45,154,391	$40,185,245
J8	OTHER TYPE OF UTILITY	1		$0	$3,180	$3,180
L1	COMMERCIAL PERSONAL PROPER	24		$0	$1,920,020	$1,423,000
L2	INDUSTRIAL PERSONAL PROPERTY	15		$0	$6,423,104	$6,153,092
M1	MOBILE HOME, PERSONAL PROPERT	11		$0	$622,070	$372,180
X	TOTALLY EXEMPT PROPERTY	56	2,706.6099	$0	$20,658,530	$0
		Totals	45,613.5435	$3,907,880	$390,082,337	$144,317,432

New Value

TOTAL NEW VALUE MARKET:	**$3,907,880**
TOTAL NEW VALUE TAXABLE:	**$3,612,460**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	13	$471,090
145D	11.145 (d) Multiple Situs, Leases	11	$25,930
DV4	Disabled Veterans 70% - 100%	1	$12,000
HS	HOMESTEAD	2	$280,000
OV65	OVER 65	7	$236,100
OV65S	OVER 65 Surviving Spouse	3	$10,440
	PARTIAL EXEMPTIONS VALUE LOSS	**37**	**$1,035,560**
		NEW EXEMPTIONS VALUE LOSS	**$1,035,560**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$1,035,560**

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
343	$220,814	$126,015	$94,799

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
197	$164,989	$119,047	$45,942

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
343	$172,960	$140,000	$32,960

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
197	$141,590	$140,000	$1,590

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
9	$25,788,900	$22,018,013

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

MCLENNAN CENTRAL APPRAISAL DISTRICT

APPRAISAL TOTALS

7-20-2026

Run ID: 4449

Type: Certification Totals
Year: 2026
As of Roll Correction: 0
Property Type List: All
Taxing Unit List: All
Taxing Unit Selection Type: All

Mineral Company:
Tag List:
Property List:

Custom Query:

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (32)	(Count) (0)	(Count) (32)
Land HS Value	103,915	0	103,915
Land NHS Value	2,949,044	0	2,949,044
Land Ag Market Value	7,905,974	0	7,905,974
Land Timber Market Value	0	0	0
Total Land Value	**10,958,933**	**0**	**10,958,933**
Improvement HS Value	826,623	0	826,623
Improvement NHS Value	17,975,882	0	17,975,882
Total Improvement	**18,802,505**	**0**	**18,802,505**
Market Value	**29,761,438**	**0**	**29,761,438**
BUSINESS PERSONAL PROPERTY	(8)	(0)	(8)
Market Value	**269,694**	**0**	**269,694**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (40)	(Total Count) (0)	(Total Count) (40)
TOTAL MARKET	**30,031,132**	**0**	**30,031,132**
Ag Productivity	477,454	0	477,454
Ag Loss (-)	7,428,520	0	7,428,520
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**22,602,612**	**0**	**22,602,612**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	217,093	0	217,093
CB CAP Limitation Value (-)	3,093	0	3,093
NET APPRAISED VALUE	**22,382,426**	**0**	**22,382,426**
Total Exemption Amount	20,621,580	0	20,621,580
NET TAXABLE	**1,760,846**	**0**	**1,760,846**
TAX LIMIT/FREEZE ADJUSTMENT	**7,887**	**0**	**7,887**
LIMIT ADJ TAXABLE (I&S)	**1,752,959**	**0**	**1,752,959**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**1,752,959**	**0**	**1,752,959**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
$13,843.12 = 1,752,959 * (0.789700 / 100) + $0

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	207,887	7,887	0	0	0	0	1
Total	207,887	7,887	0	0	0	0	1

Tax Rate: 0.789700

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax (Prior Cmp)	Act Tax	Ceiling (Prior Cmp)	Ceiling	Count
OV65	207,887	7,887	0	0	0	0	1
Total	207,887	7,887	0	0	0	0	1

Tax Rate: 0.789700

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	420,000	3	0	0	420,000	3
HS-Prorated	0	0	0	0	0	0
OV65-Local	0	0	0	0	0	0
OV65-State	60,000	1	0	0	60,000	1
OV65-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**480,000**	**4**	**0**	**0**	**480,000**	**4**
Special Exemptions						
PC	8,856	2	0	0	8,856	2
Subtotal for Special Exemptions	**8,856**	**2**	**0**	**0**	**8,856**	**2**
Absolute Exemptions						
EX-XV	19,930,587	3	0	0	19,930,587	3
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**19,930,587**	**3**	**0**	**0**	**19,930,587**	**3**
Other Exemptions						
BPPEX-TU	202,137	6	0	0	202,137	6
Subtotal for Other Exemptions	**202,137**	**6**	**0**	**0**	**202,137**	**6**
Total:	**20,621,580**	**15**	**0**	**0**	**20,621,580**	**15**

New Value

Total New Market Value: $4,527

Total New Taxable Value: $4,527

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$4,527
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$4,527

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
Partial Exemption Value Loss:		**0**	**0**
Total NEW Exemption Value			**0**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**0**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	1	205,395	140,000	205,395	140,000	27,307	27,307
A & E	3	255,322	140,000	237,074	140,000	42,957	33,678

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value

OGLESBY ISD

State Category Breakdown

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2		0	205,395	27,307
D1	Qualified Open-Space Land	25	1,676	0	7,905,974	477,454
D2	Farm or Ranch Improvements on Qualified	3		4,527	63,116	63,116
E	Rural Land,Not Qualified for Open-Space Land	8		0	1,656,366	1,134,268
J3	Electric Companies (including Co-ops)	2		0	193,301	58,701
J6	Pipelines	2		0	29,877	0
L1	Commercial Personal Property	1		0	510	0
L2	Industrial and Manufacturing Personal Property	3		0	46,006	0
XV	Other Totally Exempt Properties (including	8		0	19,930,587	0
		Totals:	1,676	4,527	30,031,132	1,760,846

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
		Totals:				

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2		0	205,395	27,307
D1	Qualified Open-Space Land	25	1,676	0	7,905,974	477,454
D2	Farm or Ranch Improvements on Qualified	3		4,527	63,116	63,116
E	Rural Land,Not Qualified for Open-Space Land	8		0	1,656,366	1,134,268
J3	Electric Companies (including Co-ops)	2		0	193,301	58,701
J6	Pipelines	2		0	29,877	0
L1	Commercial Personal Property	1		0	510	0
L2	Industrial and Manufacturing Personal Property	3		0	46,006	0
XV	Other Totally Exempt Properties (including	8		0	19,930,587	0
		Totals:	1,676	4,527	30,031,132	1,760,846

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	544721	A&C REAL ESTATE INVESTMENT TEXAS	$854,344	$854,344
2	440903	SCHEELE JAMES F	$933,499	$241,778
3	502157	FARMING BY FAITH PROPERTIES LLC	$1,819,193	$112,681
4	502167	MARTIN EDWARD EVANS & BARBARA	$1,055,690	$86,797
5	434313	GELTEMEYER ROBERT L	$860,938	$72,027
6	357869	APPELMAN LISBETH GRAHAM	$1,106,941	$59,364
7	559565	ONCOR ELECTRIC DELIVERY CO LLC	$183,701	$58,701
8	427456	LOVEJOY PAUL W	$464,577	$57,359
9	529194	ORTIZ ISAAC R & LANA K	$47,704	$47,704
10	31090	WITTE VELMA & J&N CAUDEL -WALTER	$718,774	$45,494
11	394747	WALTER MICHAEL K	$834,092	$42,287
12	87185	ZIMMERMAN DARRELL L	$205,395	$27,307
13	556743	JERRY & BRENDA NIEMEIER LLC -	$302,138	$23,696
14	463891	MODERI 2006 IRREVOCABLE TRUST	$200,875	$8,666
15	489745	DRR MAIN II LLC	$124,421	$7,420
16	330936	GELTEMYER ROBERT L	$155,106	$5,613
17	556786	JERRY & BRENDA NIEMEIER LLC -	$57,045	$4,401
18	513612	BOHNE FAMILY TRUST	$57,442	$2,636
19	16027	BOHNE WILBUR E	$32,677	$2,571
20	21918	CITY OF MCGREGOR	$18,479,869	$0
		Total	$28,494,421	$1,760,846

OGLESBY 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		Co
		2025-26		**2026-27**		**2027-28**	
1) Greater of MCR or Tier I M&O Rate		0.6169		0.6169		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		**0.7552**		**0.7552**		**0.7453**	
(4) Plus Debt Rate		0.4241		0.4541		0.0000	
(5) Total Maximum Rate Without TRE (#3 + #4)		**1.1793**		**1.2093**		**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, approved

OGLESBY ISD

08-04-2026

2026 DEBT

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

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

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

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	0.75520	0.42410	1.17930	7,303	12,172
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.89826	0.46225	1.36051	7,665	12,257
Proposed Rate	0.75520	0.45410	1.20930	6,799	12,411

* 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.