

2026 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Form 50-859

Brownsboro Independent School District

School District's Name

903 852-3701

Phone (area code and number)

P. O. Box 465, Brownsboro, Texas 75756

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

www.gobears.go.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:

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ²	\$ 1,302,979,355
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	\$ 126,625,428
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,176,353,927
4.	Prior year total adopted tax rate.	\$ 1.0595 /\$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 §55.07(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.	\$ 1,176,353,927
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: \$ 2,716,611 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 47,546,666 C. Value loss. Add A and B. ⁷	\$ 50,263,277
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.	\$ 50,263,277
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 1,126,090,650
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 11,930,930
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	\$ 127,636
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.	\$ 12,058,566

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values. ¹² \$ 1,365,290,570 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 C. Total current year value. Subtract B from A.	\$ 1,365,290,570
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 \$ 10,130,045 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 10,130,045
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	\$ 171,060,363
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 1,204,360,252
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.	\$ 68,248,978
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 68,248,978
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 1,136,111,274
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.0613 /\$100

¹¹ Tex. Tax Code §526.012 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 §526.012(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:

- 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
- 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
- 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	\$ 0.6020 /\$100
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰	\$ 0.1383 /\$100
	A. Enter the district's prior year enrichment tax rate \$ 0.1383 /\$100	
	B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$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	\$ 0.7403 /\$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: \$ 4,352,746 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 10,000 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. - \$ 741,086 D. Adjust debt: Subtract B and C from A.	\$ 3,601,660

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.	\$ 3,601,660
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 97.00 % B. Enter the prior year actual collection rate 95.00 % C. Enter the 2024 actual collection rate 97.00 % D. Enter the 2023 actual collection rate 98.00 %	97.00 %
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.	\$ 3,713,051
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,204,360,252
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.3083 /\$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	\$ 1.0486 /\$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,204,360,252
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.0000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.0486 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.0595 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100

³³ Tex. Tax Code §526.012(10) and 26.04(b)

³⁴ Tex. Tax Code §526.04(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.	\$ 0.0000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 1.0486 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.0613 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.0486 /\$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

Jonathan P. Lundmark
Printed Name of School District Representative

sign
here

Jonathan P. Lundmark
School District Representative

7/30/2026
Date

⁴⁰ Tex. Tax Code §26.04(c)

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Brownsboro Independent School District

Date: 07/30/2026 03:47 PM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	\$1,176,353,927
2. Last year's M&O tax rate.	\$0.751200
3. M&O taxes refunded for years preceding tax year 2025.	\$258,406
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$9,095,177
5. This year's total taxable value. Enter line 21 of the No New Revenue Tax Rate Worksheet.	\$1,204,360,252
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.740300
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$8,915,879
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$-179,298
Comparison of Total Tax Rates	
9. No New Revenue Total Tax Rate.	\$1.061300
10. This year's proposed total tax rate.	\$1.048600
11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.	\$-0.012700
12. Percentage change in total tax rate. Divide Line 11 by line 9.	-1.20%
Comparison of M&O Tax Rates	
13. No New Revenue M&O Tax Rate.	\$0.7657
14. This year's proposed M&O tax rate.	\$0.740300
15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.	\$-0.025380
16. Percentage increase/decrease. Divide line 15 by line 13.	-3.31%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.751200
19. This year's proposed M&O tax rate.	\$0.740300
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$-10.91
21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.	-1.45%

2026 Debt Service

Brownsboro Independent School District

Date: 07/30/2026 03:48 PM

The district plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or other resources, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Bonds	2,230,000	1,515,000	3,000	3,748,000
Bond Order	600,000	0	4,746	604,746

Total required for 2026 debt service	\$4,352,746
-Amount (if any) paid from fund balance	\$10,000
-Amount (if any) paid from other resources	\$741,086
-Excess collections last year	\$0
=Total to be paid from taxes in 2026	\$3,601,660
+Amount added in anticipation that the unit will collect only 97.00% of its taxes in 2026	\$111,391
=Total debt levy	\$3,713,051

Important Note:

The above schedule is for your information only. State law does not require that you publish the debt service schedule.

Steps Required for Discussion, Proposal, and Adoption of Budget

Entity Name: Brownsboro Independent School District

Date: 07/30/2026 03:48 PM

Taxpayer Impact Statement (Required when Discussing or Adopting the Budget):

If the taxing unit will be discussing or adopting the budget, add the below statement to the open meeting notice. The taxing unit also must post the proposed budget on the taxing unit's homepage.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$222,278	Adopted 2025 Tax Rate: \$1.059500	\$2,355.04
FY 2026-2027 (TY 2026)	\$226,222	Proposed 2026 tax rate based on the proposed budget for 2026-27: \$1.0486	\$2,372.16

2026 Governing Body Summary*

Benchmark 2026 Tax Rates

Brownsboro Independent School District

Date: 07/30/2026 03:48 PM

Last Year's Tax Levy**: \$12,463,470

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	ADDITIONAL TAX LEVY
Last Year's Tax Rate	\$1.059500	\$12,760,197	
One Percent \$100 Tax Increase*****	\$1.070095	\$12,887,799	\$127,602
One Cent per \$100 Tax Increase*****	\$1.069500	\$12,880,633	\$120,436
Voter-Approval Tax Rate	\$1.0486	\$12,628,922	\$-131,275
Proposed Tax Rate	\$1.048600	\$12,628,922	\$-131,275

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Calculated using lines 3 and 4 of the No-New-Revenue Tax Rate Worksheet and last year's frozen tax levy on homesteads of the elderly or disabled. Includes all appraisal roll supplements and corrections other than those made under Tax Code Section 25.25(d) (one-fourth and one-third appraisal error correction).

***This year's tax levies are calculated using line 20 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

****Tax increase compared to last year's tax rate.

*****SCHOOL DISTRICTS: The school M&O tax rate limit is determined for each individual school district by the Texas Education Agency. Please check the TEA website for your Maximum Compressed Rate (MCR). The I&S tax rate is limited by the \$0.50 test to the Attorney General for 'New' debt plus a rate for 'Old' debt. The \$0.50 test is that school districts must demonstrate to the Attorney General's Office their ability to pay the principal and interest on any proposed bonds, as well as all outstanding bonds, from a tax rate not to exceed 50 cents. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt. See State Comptroller's Truth-in-Taxation webpage for more information.



Henderson County Appraisal District

BOARD OF DIRECTORS

Greg Wyatt, Chairman
Jess Laird, Vice-Chairman
Adam Davis, Secretary
Charles Tidmore
Pat Wallace
David Monk
Randy Perry
Greg Figueroa
Peggy Goodall, Henderson Co. Tax A/C

CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 25, 2026

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2026 value for BROWNSBORO ISD as follows:

Certified Appraisal Roll Totals

Market Value:	\$3,264,240,406
Taxable Value:	\$1,354,804,910

Value of Property Under Protest (Please Subtract 50% Possible Loss from Certified Totals)

	Value under Protest	50% Possible Loss
Market Value:	\$32,163,499	\$16,081,750
Taxable Value:	\$19,492,290	\$9,746,145

The above certified totals were submitted to the Tax Collector/Assessor on July 27, 2026.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District



Henderson County Tax Office

Peggy Goodall, Tax Assessor-Collector

125 N. Prairieville, Suite #103, Athens, Texas 75751

(903) 675-6134 ~ Taxes (903) 675-6135 ~ Auto Registration

7/13/2026

To Whom It May Concern:

In accordance to the Texas Property Tax Code Section 26.04(b), I, Peggy Goodall, the Henderson County Tax Assessor-Collector, hereby certify the following for the

Brownsboro ISD:

2026 Anticipated Collection Rate is 97%.

Excess Collections from 2025 was \$0.

Should you have any questions or concerns, please do not hesitate to call me.

Sincerely,

Peggy Goodall, PCC, CTOP

Henderson County Tax Assessor-Collector

Chandler Sub-Station
460 S. Broad Street
PO Box 367
Chandler, Texas 75758
903-849-4946

Seven Points Sub-Station
422 E. Cedar Creek Pkwy., Ste. D
PO Box 43663
Seven Points, Texas 75143
903-432-4323

2026 CERTIFIED TOTALS

BR - BROWNSBORO ISD

Property Count: 20,117

Grand Totals

7/25/2026

5:10:08PM

Land		Value			
Homesite:		225,840,445			
Non Homesite:		316,953,960			
Ag Market:		612,566,962			
Timber Market:		158,739	Total Land	(+)	1,155,520,106
Improvement		Value			
Homesite:		1,367,156,080			
Non Homesite:		580,674,393	Total Improvements	(+)	1,947,830,473
Non Real		Count	Value		
Personal Property:	441		154,370,168		
Mineral Property:	3,009		6,519,659		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					160,889,827
					3,264,240,406
Ag		Non Exempt	Exempt		
Total Productivity Market:	612,086,604		639,097		
Ag Use:	9,184,168		7,547	Productivity Loss	(-)
Timber Use:	2,030		0	Appraised Value	=
Productivity Loss:	602,900,406		631,550		2,661,340,000
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					2,456,864,504
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,102,059,594
				Net Taxable	=
					1,354,804,910

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	43,816,516	5,368,021	12,268.18	15,366.52	353		
OV65	605,379,135	148,121,657	528,441.18	581,112.32	2,646		
Total	649,195,651	153,489,678	540,709.36	596,478.84	2,999	Freeze Taxable	(-)
Tax Rate	1.0595000						153,489,678
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	90,398	0	0	0	1		
OV65	3,288,080	1,139,077	254,521	884,556	8		
Total	3,378,478	1,139,077	254,521	884,556	9	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							1,200,430,676

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 13,259,272.37 = 1,200,430,676 * (1.0595000 / 100) + 540,709.36

Certified Estimate of Market Value: 3,258,315,504
 Certified Estimate of Taxable Value: 1,351,540,986

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

2026 CERTIFIED TOTALS

Property Count: 20,117

BR - BROWNSBORO ISD
Grand Totals

7/25/2026

5:11:59PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	318	0	12,082,875	12,082,875
145D	96	0	1,637,671	1,637,671
CH	1	82,608	0	82,608
DP	356	0	6,074,840	6,074,840
DV1	32	0	107,023	107,023
DV2	17	0	72,578	72,578
DV3	26	0	161,820	161,820
DV4	253	0	1,190,472	1,190,472
DV4S	3	0	24,000	24,000
DVHS	242	0	42,453,486	42,453,486
DVHSS	7	0	610,671	610,671
EN	3	73,595	0	73,595
EX	79	0	53,759,376	53,759,376
EX-XT	1	0	25,000	25,000
EX-XV	296	0	70,411,500	70,411,500
EX366	1,232	0	194,312	194,312
HS	5,963	208,518,582	610,998,878	819,517,460
OV65	2,788	7,424,063	85,507,953	92,932,016
OV65S	3	0	120,000	120,000
PC	1	25,000	0	25,000
SO	4	503,291	0	503,291
Totals		216,627,139	885,432,455	1,102,059,594

2026 CERTIFIED TOTALS

Property Count: 20,117

BR - BROWNSBORO ISD
Grand Totals

7/25/2026 5:11:59PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,996	1,452.4548	\$42,866,730	\$1,207,102,876	\$569,281,404
B	MULTIFAMILY RESIDENCE	33	18.1906	\$587,574	\$22,617,841	\$19,983,034
C1	VACANT LOTS AND LAND TRACTS	3,252	997.9117	\$0	\$61,761,082	\$53,468,540
D1	QUALIFIED OPEN-SPACE LAND	2,525	78,122.7867	\$0	\$612,086,604	\$9,134,712
D2	IMPROVEMENTS ON QUALIFIED OP	122		\$1,216,752	\$5,358,190	\$5,358,190
E	RURAL LAND, NON QUALIFIED OPE	4,488	16,396.6653	\$37,772,243	\$952,279,347	\$456,671,416
F1	COMMERCIAL REAL PROPERTY	257	403.3565	\$2,379,930	\$76,732,417	\$74,191,562
F2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$104,540	\$104,540
G1	OIL AND GAS	3,004		\$0	\$6,512,827	\$4,531,384
J1	WATER SYSTEMS	2		\$0	\$102,790	\$0
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$1,889,920	\$1,764,920
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$32,037,790	\$31,662,790
J4	TELEPHONE COMPANY (INCLUDI	29		\$0	\$3,479,546	\$2,025,840
J5	RAILROAD	7		\$0	\$17,064,950	\$16,939,950
J6	PIPELAND COMPANY	44		\$0	\$71,156,330	\$70,615,701
J7	CABLE TELEVISION COMPANY	15		\$0	\$3,183,980	\$3,041,240
J8	OTHER TYPE OF UTILITY	2		\$0	\$1,043	\$0
L1	COMMERCIAL PERSONAL PROPE	286		\$0	\$19,336,737	\$9,158,314
L2	INDUSTRIAL AND MANUFACTURIN	45		\$0	\$5,961,250	\$4,790,788
M1	TANGIBLE OTHER PERSONAL, MOB	439		\$1,168,043	\$30,030,305	\$12,484,397
O	RESIDENTIAL INVENTORY	278	273.9959	\$0	\$11,004,682	\$9,439,313
S	SPECIAL INVENTORY TAX	5		\$0	\$156,875	\$156,875
X	TOTALLY EXEMPT PROPERTY	377	4,133.2565	\$1,248,701	\$124,278,484	\$0
Totals			101,798.6180	\$87,239,973	\$3,264,240,406	\$1,354,804,910

2026 CERTIFIED TOTALS

Property Count: 20,117

BR - BROWNSBORO ISD
Effective Rate Assumption

7/25/2026

5:11:59PM

New Value

TOTAL NEW VALUE MARKET:	\$87,239,973
TOTAL NEW VALUE TAXABLE:	\$68,121,602

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	7	2025 Market Value	\$370,528
EX366	HB366 Exempt	996	2025 Market Value	\$38,880
ABSOLUTE EXEMPTIONS VALUE LOSS				\$409,408

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	191	\$8,047,548
145D	11.145 (d) Multiple Situs, Leases	96	\$1,637,671
DP	Disability	6	\$145,405
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	3	\$10,000
DV4	Disabled Veterans 70% - 100%	36	\$242,770
DVHS	Disabled Veteran Homestead	31	\$4,835,930
HS	Homestead	330	\$45,386,427
OV65	Over 65	196	\$6,262,542
PARTIAL EXEMPTIONS VALUE LOSS		890	\$66,575,793
NEW EXEMPTIONS VALUE LOSS			\$66,985,201

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$66,985,201
-----------------------------	--------------

New Ag / Timber Exemptions

2025 Market Value	\$688,832	Count: 8
2026 Ag/Timber Use	\$7,282	
NEW AG / TIMBER VALUE LOSS	\$681,550	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,715	\$259,866	\$170,008	\$89,858

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,435	\$246,989	\$159,000	\$87,989

2026 CERTIFIED TOTALS

BR - BROWNSBORO ISD

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
5,715	\$226,222	\$182,444	\$43,778

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
3,435	\$216,973	\$172,783	\$44,190

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
76	\$32,163,499	\$16,228,366

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

2026 CERTIFIED TOTALS

Property Count: 76

BR - BROWNSBORO ISD
Under ARB Review Totals

7/25/2026

5:10:08PM

Land	Value			
Homesite:	1,256,972			
Non Homesite:	4,100,839			
Ag Market:	7,296,125			
Timber Market:	0	Total Land	(+)	12,653,936

Improvement	Value			
Homesite:	6,964,327			
Non Homesite:	11,608,096	Total Improvements	(+)	18,572,423

Non Real	Count	Value			
Personal Property:	8	937,140			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	937,140
			Market Value	=	32,163,499

Ag	Non Exempt	Exempt			
Total Productivity Market:	7,296,125	0			
Ag Use:	113,589	0	Productivity Loss	(-)	7,182,536
Timber Use:	0	0	Appraised Value	=	24,980,963
Productivity Loss:	7,182,536	0			
			Homestead Cap	(-)	687,072
			23.231 Cap	(-)	440,291
			Assessed Value	=	23,853,600
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,361,310
			Net Taxable	=	19,492,290

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	391,790	113,432	920.68	920.68	1			
OV65	920,559	19,588	0.00	0.00	5			
Total	1,312,349	133,020	920.68	920.68	6	Freeze Taxable	(-)	133,020
Tax Rate	1.0595000							

Freeze Adjusted Taxable = 19,359,270

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
206,032.15 = 19,359,270 * (1.0595000 / 100) + 920.68

Certified Estimate of Market Value: 26,238,597
 Certified Estimate of Taxable Value: 16,228,366
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

HENDERSON County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 76

BR - BROWNSBORO ISD
Under ARB Review Totals

7/25/2026

5:11:59PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1	0	125,000	125,000
145D	7	0	394,617	394,617
DP	1	0	60,000	60,000
HS	17	1,289,888	2,227,805	3,517,693
OV65	6	24,000	240,000	264,000
Totals		1,313,888	3,047,422	4,361,310

2026 CERTIFIED TOTALS

Property Count: 76

BR - BROWNSBORO ISD
Under ARB Review Totals

7/25/2026 5:11:59PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	27	4.0130	\$1,322,735	\$11,838,054	\$9,316,668
B	MULTIFAMILY RESIDENCE	1	0.3720	\$0	\$937,285	\$716,386
C1	VACANT LOTS AND LAND TRACTS	10	2.5650	\$0	\$615,431	\$593,191
D1	QUALIFIED OPEN-SPACE LAND	19	923.2900	\$0	\$7,296,125	\$113,589
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$91,032	\$91,032
E	RURAL LAND, NON QUALIFIED OPE	15	68.6040	\$1,736,157	\$7,461,762	\$5,354,793
F1	COMMERCIAL REAL PROPERTY	3	2.3590	\$0	\$2,889,108	\$2,889,108
L1	COMMERCIAL PERSONAL PROPE	8		\$0	\$937,140	\$417,523
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$97,562	\$0
Totals			1,001.2030	\$3,058,892	\$32,163,499	\$19,492,290

2026 FREEZE TOTALS

BR - BROWNSBORO ISD

Property Count: 2,999

Grand Totals

7/25/2026

5:13:51PM

Land		Value			
Homesite:		126,723,623			
Non Homesite:		9,288,862			
Ag Market:		67,685,319			
Timber Market:		0	Total Land	(+)	203,697,804
Improvement		Value			
Homesite:		632,383,816			
Non Homesite:		17,820,149	Total Improvements	(+)	650,203,965
Non Real		Count	Value		
Personal Property:	0		0		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					0
					853,901,769
Ag	Non Exempt	Exempt			
Total Productivity Market:	67,685,319	0			
Ag Use:	948,634	0	Productivity Loss	(-)	66,736,685
Timber Use:	0	0	Appraised Value	=	787,165,084
Productivity Loss:	66,736,685	0			
			Homestead Cap	(-)	109,911,788
			23.231 Cap	(-)	0
			Assessed Value	=	677,253,296
			Total Exemptions Amount (Breakdown on Next Page)	(-)	495,766,438
			Net Taxable	=	181,486,858

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	43,816,516	5,368,021	12,268.18	15,366.52	353			
OV65	605,379,135	148,121,657	528,441.18	581,112.32	2,646			
Total	649,195,651	153,489,678	540,709.36	596,478.84	2,999	Freeze Taxable	(-)	153,489,678
Tax Rate	1.0595000							
						Freeze Adjusted Taxable	=	27,997,180

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 837,339.48 = 27,997,180 * (1.0595000 / 100) + 540,709.36

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

2026 FREEZE TOTALS

BR - BROWNSBORO ISD

Property Count: 2,999

Grand Totals

7/25/2026

5:14:27PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	353	0	5,969,635	5,969,635
DV1	8	0	34,000	34,000
DV2	5	0	12,000	12,000
DV3	6	0	36,000	36,000
DV4	126	0	701,307	701,307
DV4S	1	0	0	0
DVHS	46	0	5,378,532	5,378,532
DVHSS	2	0	153,641	153,641
EN	2	50,595	0	50,595
HS	2,989	96,505,683	298,671,435	395,177,118
OV65	2,644	7,043,522	81,090,088	88,133,610
OV65S	3	0	120,000	120,000
Totals		103,599,800	392,166,638	495,766,438

2026 FREEZE TOTALS

BR - BROWNSBORO ISD

Property Count: 2,999

Grand Totals

7/25/2026

5:14:27PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,788	436.1078	\$2,950,277	\$455,532,894	\$106,374,625
B	MULTIFAMILY RESIDENCE	2	0.5743	\$0	\$641,639	\$297,833
D1	QUALIFIED OPEN-SPACE LAND	278	7,942.7915	\$0	\$67,685,319	\$937,704
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$149,866	\$149,866
E	RURAL LAND, NON QUALIFIED OPE	1,102	3,259.8667	\$4,334,544	\$322,268,298	\$73,713,473
F1	COMMERCIAL REAL PROPERTY	2	0.5000	\$0	\$284,046	\$0
M1	TANGIBLE OTHER PERSONAL, MOB	106		\$45,063	\$7,339,707	\$13,357
Totals			11,639.8403	\$7,329,884	\$853,901,769	\$181,486,858

2026 FREEZE TOTALS

BR - BROWNSBORO ISD
Effective Rate Assumption

7/25/2026 5:14:27PM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

New Exemptions

Exemption	Description	Count
-----------	-------------	-------

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
-----------	-------------	-------	------------------

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS \$0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
------------------------	----------------	----------------------	-----------------

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
------------------------	---------------	---------------------	----------------

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

2026 FREEZE TOTALS

BR - BROWNSBORO ISD
Under ARB Review Totals

Property Count: 6

7/25/2026

5:13:51PM

Land		Value			
Homesite:		153,327			
Non Homesite:		0			
Ag Market:		536,130			
Timber Market:		0	Total Land	(+)	689,457
Improvement		Value			
Homesite:		1,381,570			
Non Homesite:		81,312	Total Improvements	(+)	1,462,882
Non Real		Count	Value		
Personal Property:	0		0		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					0
					2,152,339
Ag		Non Exempt	Exempt		
Total Productivity Market:	536,130		0		
Ag Use:	6,466		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	529,664		0		1,622,675
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,179,329
				Net Taxable	=
					220,798

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	391,790	113,432	920.68	920.68	1			
OV65	920,559	19,588	0.00	0.00	5			
Total	1,312,349	133,020	920.68	920.68	6	Freeze Taxable	(-)	133,020
Tax Rate	1.0595000							
						Freeze Adjusted Taxable	=	87,778

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,850.69 = 87,778 * (1.0595000 / 100) + 920.68

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

HENDERSON County

2026 FREEZE TOTALS

BR - BROWNSBORO ISD
Under ARB Review Totals

7/25/2026

5:14:27PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	60,000	60,000
HS	6	211,661	709,668	921,329
OV65	5	18,000	180,000	198,000
Totals		229,661	949,668	1,179,329

HENDERSON County

2026 FREEZE TOTALS

BR - BROWNSBORO ISD

Property Count: 6

Under ARB Review Totals

7/25/2026

5:14:27PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3	0.6200	\$0	\$1,130,886	\$214,332
D1	QUALIFIED OPEN-SPACE LAND	3	53.9200	\$0	\$536,130	\$6,466
E	RURAL LAND, NON QUALIFIED OPE	2	1.5100	\$5,225	\$387,761	\$0
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$97,562	\$0
Totals			56.0500	\$5,225	\$2,152,339	\$220,798



VAN ZANDT COUNTY APPRAISAL DISTRICT

27867 State Hwy 64 | PO Box 926
Canton, Texas 75103
Phone: (903) 567-6171
Fax: (903) 567-6600
www.vzcad.org

July 24, 2026

Dr. Keri Hampton, Superintendent
Brownsboro ISD
PO Box 465
Brownsboro, TX 75756-0465

Dear Dr. Hampton:

On July 24, 2026 the Van Zandt County Appraisal Review Board (ARB) substantially completed its appeal hearings and approved the 2026 appraisal records of the Van Zandt County Appraisal District. The 2026 certified value summary for your entity is as follows:

Certified Appraisal Roll Totals

Certified Values	Total Market Value	\$ 59,907,574
	Total New Market Value	\$ 204,232
	Total Taxable Value	\$ 20,231,805
	New Taxable Value	\$ 127,376
	Frozen Taxable Value	\$ 624,104
	Frozen Tax Levy	\$ 2,108.06

I certify to the best of my knowledge and ability that the values contained herein are a true and correct representation of the 2026 appraisal roll as approved by the ARB.

As we still have a significant number of properties under protest that are not included in the certified value totals above, I have enclosed a listing of properties under protest not included in the certified appraisal roll in accordance with Tax Code §26.01(c). A summary of the total estimated values of these properties can be found below. These estimates should be added to the certified totals for budget planning and will be combined when calculating the No-New-Revenue and Voter-Approval Tax Rates.

Estimated Value of Property Under Protest (Not Included in Certified Totals)

Estimate of Value Under Protest		
Market Value under Protest	\$	1,691,700
Taxable Value under Protest	\$	383,900

Please note that the tax levy stated in the attached report is only an estimate based upon the available 2025 tax rate, only for a portion of the full taxable value and should not be used for estimating revenues.

Please do not hesitate to contact me if you have any questions or if I can assist you in any way.

Sincerely,

A handwritten signature in black ink, appearing to read "Emily Reeves".

Emily Reeves, RPA, RTA, CCA
Chief Appraiser | Tax Administrator

APPRAISAL TOTALS

7-24-2026

Run ID: 4415

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
	(Count) (547)	(Count) (7)	(Count) (554)
REAL PROPERTY & MFT HOMES			
Land HS Value	11,072,927	239,700	11,312,627
Land NHS Value	466,411	0	466,411
Land Ag Market Value	21,416,478	268,440	21,684,918
Land Timber Market Value	823,024	254,500	1,077,524
Total Land Value	33,778,840	762,640	34,541,480
Improvement HS Value	23,498,087	1,110,490	24,608,577
Improvement NHS Value	1,136,467	0	1,136,467
Total Improvement	24,634,554	1,110,490	25,745,044
Market Value	58,413,394	1,873,130	60,286,524
BUSINESS PERSONAL PROPERTY	(14)	(1)	(15)
Market Value	1,491,310	6,550	1,497,860
OIL & GAS / MINERALS	(1)	(0)	(1)
Market Value	2,870	0	2,870
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (562)	(Total Count) (8)	(Total Count) (570)
TOTAL MARKET	59,907,574	1,879,680	61,787,254
Ag Productivity	461,610	5,140	466,750
Ag Loss (-)	20,954,868	263,300	21,218,168
Timber Productivity	3,900	1,230	5,130
Timber Loss (-)	819,124	253,270	1,072,394
APPRAISED VALUE	38,133,582	1,363,110	39,496,692
	96.4%	3.6%	100.0%
HS CAP Limitation Value (-)	1,355,585	96,267	1,451,852
CB CAP Limitation Value (-)	700,318	0	700,318
NET APPRAISED VALUE	36,077,679	1,266,843	37,344,522
Total Exemption Amount	15,845,874	840,255	16,686,129
NET TAXABLE	20,231,805	426,588	20,658,393
TAX LIMIT/FREEZE ADJUSTMENT	545,256	78,848	624,104
LIMIT ADJ TAXABLE (I&S)	19,686,549	347,740	20,034,289
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	19,686,549	347,740	20,034,289

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$214,371.35 = 20,034,289 * (1.059500 / 100) + \$2,108.06

NOT UNDER REVIEW

Tax Rate: 1.059500

UNDER REVIEW

Tax Rate: 1.059500

TOTAL

Tax Rate: 1.059500

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	1,999,134	128	148,148	5	2,147,282	133
HS-State	11,379,243	128	619,557	5	11,998,800	133
HS-Prorated	87,280	1	0	0	87,280	1
OV65-Local	80,080	61	6,000	3	86,080	64
OV65-State	1,171,773	61	60,000	3	1,231,773	64
OV65-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	514	11	0	0	514	11
DP-Prorated	0	0	0	0	0	0
DVHS	145,750	1	0	0	145,750	1
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	14,863,774	391	833,705	16	15,697,479	407
Disabled Veterans Exemptions						
DV1	5,000	1	0	0	5,000	1
DV4	10,510	1	0	1	10,510	2
Subtotal for Disabled Veterans Exemptions	15,510	2	0	1	15,510	3
Special Exemptions						
PC	1,930	1	0	0	1,930	1
Subtotal for Special Exemptions	1,930	1	0	0	1,930	1
Absolute Exemptions						
EX-XV	398,180	6	0	0	398,180	6
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	398,180	6	0	0	398,180	6
Other Exemptions						
BPPEX	263,450	6	6,550	1	270,000	7
BPPEX-TU	301,270	7	0	0	301,270	7
BPPEX-UD	1,760	1	0	0	1,760	1
Subtotal for Other Exemptions	566,480	14	6,550	1	573,030	15
Total:	15,845,874	414	840,255	18	16,686,129	432

New Value

Total New Market Value: \$204,232
Total New Taxable Value: \$127,376

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0	New Market Value: \$0	New Market Value: \$0
New Taxable Value: \$0	New Taxable Value: \$0	New Taxable Value: \$0

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
BPPEX	BPPEX	7	270,000
HS	Homestead	3	315,879
OV65	Over 65	2	71,765
Partial Exemption Value Loss:		12	657,644
Total NEW Exemption Value			657,644

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			657,644

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	64	151,250	118,584	130,630	123,406	18,815	0
A & E	96	187,457	134,922	167,211	140,000	38,015	1,496

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
8	1,879,680	1,526,050	322,701

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	200		170,304	17,590,828	8,210,511
C1	Vacant Lots and Tracts	213		0	3,423,411	3,118,938
D1	Qualified Open-Space Land	68	2,592.11	0	22,239,502	465,510
D2	Farm or Ranch Improvements on Qualified	6		0	284,710	284,710
E	Rural Land,Not Qualified for Open-Space Land	83		33,928	12,340,728	5,985,070
ERROR	ERROR	1		0	6,620	6,620
F1	Commercial Real Property	4		0	824,648	753,249
F2	Industrial Real Property	1		0	24,920	24,920
G1	Oil and Gas	1		0	2,870	2,870
J3	Electric Companies (including Co-ops)	2		0	837,050	587,050
J4	Telephone Companies (including Co-ops)	2		0	24,940	0
J6	Pipelines	2		0	28,220	0
J7	Cable Companies	1		0	40	0
L1	Commercial Personal Property	5		0	138,450	0
L2	Industrial and Manufacturing Personal Property	2		0	462,610	335,850
M1	Mobile Homes	18		0	1,279,847	456,507
XV	Other Totally Exempt Properties (including	6		0	398,180	0
Totals:			2,592.11	204,232	59,907,574	20,231,805

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	3		0	543,260	48,760
C1	Vacant Lots and Tracts	1		0	66,500	66,500
D1	Qualified Open-Space Land	2	49.52	0	522,940	6,370
E	Rural Land,Not Qualified for Open-Space Land	3		0	582,170	304,958
L1	Commercial Personal Property	1		0	6,550	0
M1	Mobile Homes	1		0	158,260	0
Totals:			49.52	0	1,879,680	426,588

Grand Totals						
Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	203		170,304	18,134,088	8,259,271
C1	Vacant Lots and Tracts	214		0	3,489,911	3,185,438
D1	Qualified Open-Space Land	70	2,641.63	0	22,762,442	471,880
D2	Farm or Ranch Improvements on Qualified	6		0	284,710	284,710
E	Rural Land,Not Qualified for Open-Space Land	86		33,928	12,922,898	6,290,028
ERROR	ERROR	1		0	6,620	6,620
F1	Commercial Real Property	4		0	824,648	753,249
F2	Industrial Real Property	1		0	24,920	24,920
G1	Oil and Gas	1		0	2,870	2,870
J3	Electric Companies (including Co-ops)	2		0	837,050	587,050
J4	Telephone Companies (including Co-ops)	2		0	24,940	0
J6	Pipelines	2		0	28,220	0
J7	Cable Companies	1		0	40	0
L1	Commercial Personal Property	6		0	145,000	0
L2	Industrial and Manufacturing Personal Property	2		0	462,610	335,850
M1	Mobile Homes	19		0	1,438,107	456,507
XV	Other Totally Exempt Properties (including	6		0	398,180	0
Totals:			2,641.63	204,232	61,787,254	20,658,393

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	237292	6480 FM RD 2339 LLC	\$2,017,335	\$1,108,491
2	240146	NOWELL ALANA & DAVID J NOWELL	\$1,197,250	\$625,520
3	272714	HILL WAYNE & ELAINE	\$919,400	\$484,510
4	218234	BABU REAL ESTATE LLC	\$487,882	\$465,211
5	1995454	TRINITY VALLEY ELECTRIC COOP	\$556,200	\$431,200
6	104704	COHENOUR HEIDI C	\$373,915	\$373,915
7	296397	SARVER JAMES A & EMILY M	\$625,674	\$360,539
8	1988884	MASIH JOHN A & BIANCA D	\$728,455	\$350,216
9	298349	DOBSON FAMILY TRUST	\$337,550	\$337,550
10	13417	AMERISOURCE MANUFACTURING	\$460,850	\$335,850
11	283737	MEEK ROBERT & ELIZABETH	\$388,690	\$332,179
12	190161	EDWARDS CHRISTOPHER P	\$556,180	\$304,944
13	258728	THOMPSON JASON W	\$314,120	\$283,954
14	247904	EDWARDS CHRISTOPHER P	\$387,020	\$278,652
15	256620	PARKER LARRY A & SHERYL N	\$822,189	\$262,295
16	219604	KOTH DANIEL G	\$260,070	\$260,070
17	275603	BIRT J B & A H LIVING TRUST	\$2,295,290	\$258,602
18	295491	DUPREE BARTZ FAMILY TRUST	\$290,660	\$245,184
19	23843	ALFORD SAM C & CHARLOTTE	\$457,140	\$244,340
20	245448	RACHUIG CHARLES G & BRENDA D	\$480,610	\$227,340
Total			\$13,956,480	\$7,570,562

NEW ANNEXATIONS				
New Annexations				
Average Homestead Value				
Category A and E	Average Market	Average HS Exemption	Average Taxable	Average Taxable
Count of HS Residences	5,715	\$259,866	\$170,000	\$85,853
Count of HS Residences	3,435	\$246,989	\$159,000	\$87,989

BR/7

Page 39 of 380

2026 CERTIFIED TOTALS				
BR - BROWNSBORO ISD				
Median Homestead Value				
Category A and E	Median Market	Median HS Exemption	Median Taxable	Median Taxable
Count of HS Residences	5,715	\$259,866	\$170,000	\$85,853
Count of HS Residences	3,435	\$246,989	\$159,000	\$87,989
Lower Value Used				
Count of Protected Properties	Total Market Value	Total Value Used	Total Value Used	Total Value Used
76	\$32,163,499	\$18,228,366	\$18,228,366	\$18,228,366
Uncontested Value				
Count of Uncontested Properties	Total Market Value	Total Uncontested Value	Total Uncontested Value	Total Uncontested Value

1.00 in



NEW ANNEXATIONS				
New Annexations				
Average Homestead Value				
Category A and E	Average Market	Average HS Exemption	Average Taxable	Average Taxable
Count of HS Residences	5,765	\$256,782	\$176,457	\$80,325
Count of HS Residences	3,458	\$243,751	\$164,232	\$79,519

BR/7

Page 36 of 251

2025 CERTIFIED TOTALS				
BR - BROWNSBORO ISD				
Median Homestead Value				
Category A and E	Median Market	Median HS Exemption	Median Taxable	Median Taxable
Count of HS Residences	5,765	\$222,278	\$183,134	\$39,144
Count of HS Residences	3,458	\$209,133	\$167,500	\$41,603
Lower Value Used				
Count of Protected Properties	Total Market Value	Total Value Used	Total Value Used	Total Value Used
3	\$1,573,386	\$248,208	\$248,208	\$248,208
Uncontested Value				
Count of Uncontested Properties	Total Market Value	Total Uncontested Value	Total Uncontested Value	Total Uncontested Value

BR/7 - 10/10/26