August 17, 2026

No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

Background Information

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.



This year's no-new-revenue tax rate (formerly referred to as the effective tax rate) would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties. It does not account for impacts in state aid or recapture that would occur if the rate was adopted.



This year's voter-approval tax rate (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

The Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.



Rate to Maintain Same Level of M&O Revenue and Pay Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

The rates below are given per $100 of property value.

This year's no-new-revenue tax rate:	**$0.9890/$100**
This year's voter-approval tax rate (using minimum required debt service amount):	**$1.0076/$100**
For maintenance and operations (M&O):	*$0.7065/$100*
For interest and sinking (I&S):	*$0.3011/$100*
Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	**$1.0886/$100**
For maintenance and operations (M&O):	*$0.7875/$100*
For interest and sinking (I&S):	*$0.3011/$100*

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

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