2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Wimberley Independent School District	512-847-2414
School District's Name	Phone *(area code and number)*
951 FM 2325, Wimberley, TX, 78676	https://www.wimberleyisd.net/
School District's Address, City, State, ZIP Code	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:

Source Documents — click to view index

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]	$ 4,239,144,862 Source
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]	$ 1,093,392,972 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,145,751,890
4.	**Prior year total adopted tax rate**.	$ 1.0099 /$100 Source
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.**	
	A. Original prior year ARB values: ..... $ 5,493,833	Source
	B. Prior year values resulting from final court decisions: ..... – $ 5,234,856	Source
	C. Prior year value loss. Subtract B from A. [4]	$ 258,977

[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:** ..... $ 26,021,371 Source **B. Prior year disputed value:** ..... – $ 2,602,137 Source **C. Prior year undisputed value.** Subtract B from A. [5]	$ 23,419,234
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 23,678,211
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,169,430,101
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 Source
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 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 47,663,408 Source **C. Value loss.** Add A and B. [7]	$ 47,663,408
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 Source **B. Current year productivity or special appraised value:** ..... - $ 0 Source **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 47,663,408
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 3,121,766,693
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 31,526,722
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]	$ 202,157 Source
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.	$ 31,728,879

[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] ..... $ 4,290,018,765 Source **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 Source **C. Total current year value.** Subtract B from A.	$ 4,290,018,765
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] ..... $ 128,871,010 Source **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 Source **C. Total value under protest or not certified.** Add A and B.	$ 128,871,010
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]	$ 1,151,545,825 Source
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 Source
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 3,267,343,950
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 Source
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.	$ 59,324,128 Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 59,324,128
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 3,208,019,822
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.9890 /$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]	$ 0.6200 /$100 Source
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ 0.0865 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.0865 /$100 Source
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]	$ 0.7065 /$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: ..... $ 12,170,767 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 1,029,318 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. ..... – $ 1,303,476 D. **Adjust debt:** Subtract B and C from A.	Source Source Source $ 9,837,973

[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 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 9,837,973
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.0000 % Source B. Enter the prior year actual collection rate 97.0900% Source C. Enter the 2024 actual collection rate 96.5100 % Source D. Enter the 2023 actual collection rate 99.7000 % Source	100.0000 %
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.	$ 9,837,973
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,267,343,950
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.3011 /$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]	$ 1.0076 /$100

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,267,343,950
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.0076 /$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 Source

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ _____/$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ _____/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 0.9890 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.0076 /$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 ➧ Mike Doyle, CFO, Wimberley ISD

Printed Name of School District Representative

sign here ➧ Michael Doyle

School District Representative

8/17/2026

Date

[40] Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

WIMBERLEY ISD | 2026 | Minimum Debt Service Rate

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / COMAL / Latest Prior Year Supplement	9
		CAD Docs / HAYS / Certified Reports (7/25)	10
2	Prior year tax ceilings	CAD Docs / COMAL / Latest Prior Year Supplement	9
		CAD Docs / HAYS / Certified Reports (7/25)	10
4IS	Prior year I&S tax rate	TEA / District	11
4MO	Prior year M&O tax rate	TEA / District	11
5A	Original prior year ARB values	CAD Docs / Other	12
		CAD Docs / COMAL / Certified Reports (7/25)	13
5B	Prior year values from final court decisions	CAD Docs / Other	14
		CAD Docs / COMAL / Certified Reports (7/25)	13
6A	Prior year ARB certified value	CAD Docs / Other	15
		CAD Docs / Other	16
		CAD Docs / COMAL / Certified Reports (7/25)	17
6B	Prior year disputed value	CAD Docs / Other	15
		CAD Docs / COMAL / Certified Reports (7/25)	17
9	Prior year taxable value of deannexed territory	CAD Docs / HAYS / Certified Reports (7/25)	10
		CAD Docs / COMAL / Certified Reports (7/25)	18
10A	Absolute exemptions — prior year market value	CAD Docs / HAYS / Certified Reports (7/25)	10
		CAD Docs / COMAL / Certified Reports (7/25)	18
10B	Partial exemptions	CAD Docs / COMAL / Certified Reports (7/25)	18
		CAD Docs / HAYS / Certified Reports (7/25)	10
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / HAYS / Certified Reports (7/25)	10
		CAD Docs / COMAL / Certified Reports (7/25)	18
11B	Current year productivity or special appraised value	CAD Docs / HAYS / Certified Reports (7/25)	10
		CAD Docs / COMAL / Certified Reports (7/25)	18
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	19
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	19
17A	Certified values	CAD Docs / HAYS / Certified Reports (7/25)	20
		CAD Docs / COMAL / Certified Reports (7/25)	21
17B	Pollution control and energy storage system exemption	CAD Docs / Other	22
		CAD Docs / Other	23
18A	Current year taxable value of properties under protest	CAD Docs / HAYS / Certified Reports (7/25)	24
		CAD Docs / COMAL / Certified Reports (7/25)	25
18B	Current year value of properties not under protest or not certi…	CAD Docs / Other	22
		CAD Docs / Other	23
19	Current year tax ceilings	CAD Docs / HAYS / Certified Reports (7/25)	26
		CAD Docs / COMAL / Certified Reports (7/25)	25
20	Anticipated contested value	CAD Docs / Other	22

		CAD Docs / Other	23
22	Total current year taxable value of properties in territory ann…	CAD Docs / HAYS / Certified Reports (7/25)	10
		CAD Docs / COMAL / Certified Reports (7/25)	18
23	Total current year taxable value of new improvements	CAD Docs / HAYS / Certified Reports (7/25)	27
		CAD Docs / COMAL / Certified Reports (7/25)	18
27	Current year maximum compressed tax rate (MCR)	TEA / District	28
28A	Prior year enrichment tax rate	TEA / District	11
30A	Total current year debt — property tax revenue	TEA / District	29
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	TEA / District	11
31	Certified prior year excess debt collections	Tax Office Docs	30
33A	Current year anticipated collection rate	Tax Office Docs	30
33B	Current year - 1 actual collection rate	Tax Office Docs	31
33C	Current year - 2 actual collection rate	Tax Office Docs	32
33D	Current year - 3 actual collection rate	Tax Office Docs	33
38	TCEQ certified expenses for pollution control	*No source annotation*	
43	Prior year voter-approval tax rate (disaster adjustment)	*No source annotation*	

COMAL County

2025 CERTIFIED TOTALS

SWIM - WIMBERLEY ISD

As of Supplement 43

Property Count: 11 | Grand Totals | 7/23/2026 | 9:01:14AM

Land	Value
Homesite:	1,392,003
Non Homesite:	2,123,987
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	1,060,590
Non Homesite:	15,230

Non Real	Count	Value
Personal Property:	3	7,280
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	3,515,990
Total Improvements	(+)	1,075,820
Total Non Real	(+)	7,280
Market Value	=	4,599,090
Productivity Loss	(-)	0
Appraised Value	=	4,599,090
Homestead Cap	(-)	702,396
23.231 Cap	(-)	0
Assessed Value	=	3,896,694
Total Exemptions Amount (Breakdown on Next Page)	(-)	480,090
Net Taxable	=	1 3,416,604

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	952,371	752,371	2,319.42	2,319.42	1
Total	952,371	752,371	2,319.42	2,319.42	1
Tax Rate	1.0099000				

Freeze Taxable	(-)	2 752,371
Freeze Adjusted Taxable	=	2,664,233

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
29,225.51 = 2,664,233 * (1.0099000 / 100) + 2,319.42

Certified Estimate of Market Value:	4,599,090
Certified Estimate of Taxable Value:	3,416,604
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 total taxable value. 1 **1.** $4,235,728,258

2025 tax ceilings. 2 **2a.** $1,092,640,601

2025 total adopted tax rate. **4.** 1.009900

a. 2025 M&O tax rate. a. 0.708800

b. 2025 I&S tax rate. +b. 0.301100

2025 taxable value of property in territory deannexed after Jan. 1, 2025. 9 **7.** $0

2025 taxable value lost because property first qualified for an exemption in 2026. **8.** $47,663,408

a. Absolute exemptions.

b. Partial exemptions.

10A, 10B a. $0 +b. $47,663,408

2025 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 2026. **9.** $0

a. 2025 market value.

b. 2026 productivity or special appraisal value.

11A, 11B a. $0 -b. $0

2026 certified taxable. $4,286,350,692

2026 tax ceilings. **17a.** $1,150,698,355

Total 2026 taxable value of properties in territory annexed after Jan. 1, 2025. 22 **19.** $0

Total 2026 taxable value of new improvements and new personal property **20.** $59,238,288

* 2025 Values as of Supplement 14.

Average/Median Market & Taxable of Homesteads

	Current	Prior
Tax Year	2026	2025
HS Total Market	$3,774,462,778.00	$3,928,696,556.00
HS Total Taxable	$2,254,046,946.00	$2,186,011,287.00
HS Count	5239	5350
HS Average Market	$720,454.82	$734,335.80
HS Average Taxable	$430,243.74	$408,600.24
HS Median Market	$566,270.00	$567,865.00
HS Median Taxable	$332,170.00	$322,830.00

WIMBERLEY ISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	2,378.686	2,398.886	2,400.000
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	2,058.376	2,129.063	2,116.972
3.	Special Education FTEs Detail Report	126.701	133.991	137.133
4.	Career & Technology FTEs	193.609	135.832	145.895
5.	Weighted ADA (WADA) Detail Report	3,277.392	3,383.524	3,400.441
	WADA-to-ADA Ratio	*1.378*	*1.410*	*1.417*
6.	PEIMS Enrollment	2,661	2,638	2,630
Property Values				
7.	Prior Tax Year State Certified Property Value	$3,594,508,531	$3,640,643,838	$3,522,627,045
8.	Current Tax Year State Certified Property Value	$3,640,643,838	$3,522,627,045	$3,682,853,484
	Year-Over-Year Value Change	1.28%	-3.24%	4.55%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.708800	$0.708800	$0.706500
10.	Tier One Tax Year M&O Tax Rate	$0.622300	$0.622300	$0.620000
11.	Maximum Compressed Tax Rate	$0.622300	$0.622300	$0.620000
	Tier Two, Level One Pennies (Golden Pennies)		*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)		*$0.006500*	*$0.006500*
	VTCS 2784g Pennies (Unequalized Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	$25,234,066	$25,509,424	$25,510,975
	M&O Collections Relative to T2	*97.8%*	*102.2%*	*98.0%*
13.	I&S Tax Rate	$0.271100	$0.301100	$0.301100
14.	I&S Tax Collections	$9,634,034	$10,777,924	$10,867,290
	I&S Collections Relative to T8	*97.6%*	*101.6%*	*98.0%*
15.	Total Tax Collections	$34,868,100	$36,287,348	$36,378,265
16.	Total Tax Levy	$35,302,648	$37,423,357	$37,108,432
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	2,395.938	2,398.886	2,400.000
19.	ASF ADA	2,433.718	2,378.686	2,398.886
20.	Per Capita Rate	$619.868	$470.813	$620.000
Program Intent Codes - Allotments		SY 2024-25	SY 2025-26	SY 2026-27
Tier One Subchapter B and C Allotments				
21.	11-Regular Program Allotment 48.051	$12,679,596	$13,232,127	$13,156,980
22.	Small and Mid-Size Allotment 48.101	$932,444	$1,139,049	$1,138,931
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$3,288,395	$3,567,729	$3,666,727
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$237,776	$211,310	$210,689
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$816,354	$1,011,569	$1,011,569
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$116,516	$118,255	$118,310
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$1,711,653	$1,248,857	$1,324,275
28.	11-Public Education Grant 48.107	$0	$0	$0
29.	36-Early Education Allotment 48.108 *(spend 100% of amount)* ***INCLUDES REALLOCATION UNDER HB2***	$134,856	$200,062	$206,597
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$50,213	$51,570	$51,594
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$128,000	$188,000	$188,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$0	$51,110	$51,110
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$83,959	**MOVED TO 48.160**	**MOVED TO 48.160**
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	$0	$0	$0
	Early Literacy Intervention Allotment 48.122	*N/A*	*N/A*	$0
Tier One Subchapter D Allotments		SY 2024-25	SY 2025-26	SY 2026-27
36.	99-Transportation Allotment 48.151	$168,286	$168,286	$168,286
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	$0	$0	$0
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40.	College Preparation Assessment Reimbursement 48.155	$3,440	$3,440	$3,440
41.	Certification Examination Reimbursement 48.156	$3,612	$3,612	$3,612
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$0
42.	Teacher Retention Allotment 48.158	*N/A*	$1,072,000	$1,188,000
43.	Support Staff Retention Allotment 48.1581	*N/A*	$104,055	$103,510
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$116,000	$116,000
45.	School Safety Allotment 48.160	*N/A*	$184,776	$184,800
46.	Allotment for Basic Costs 48.161	*N/A*	$279,628	$278,780
47.	Total Cost of Tier One Detail Report	$20,355,101	$22,951,436	$23,171,210
48.	Local Fund Assignment	($22,655,727)	($21,921,308)	($22,833,692)
49.	Per Capita Distribution from Available School Fund (ASF)	($1,508,584)	($1,119,916)	($1,487,309)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$0	$0	$0
51.	Tier Two Detail Report	$472,511	$702,385	$565,576
52.	Other Programs Detail Report	$238,949	$1,795,166	$1,300,999
53.	Total FSP Operations Funding	$711,460	$2,497,551	$1,866,575
State Aid by Fund Code / Object Code - Funding Source		SY 2024-25	SY 2025-26	SY 2026-27
M&O State Aid				
54.	199/5812 - Foundation School Fund	$605,020	$2,339,271	$1,708,775
55.	199/5811 - Available School Fund	$1,508,584	$1,119,916	$1,487,309
56.	410/5829 - Instructional Materials & Technology Fund	$106,440	$158,280	$157,800
I&S State Aid			*ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).+*	*ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).+*
57.	599/5829 - EDA	$0	$0	$0
58.	599/5829 - Instructional Facilities Allotment (Bond)	$0	$0	$0
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$503,179	***$663,89***	***$1,303,476***
61.	TOTAL FSP/ASF STATE AID	$2,723,223	$4,281,360	$4,657,360
Local Revenue in Excess of Entitlement				
62.	Local Revenue in Excess of Entitlement Detail Report	($3,393,903)	($208,589)	($819,291)

Summary of Total State/Local M&O Revenue			
Total M&O State Aid (excl. recapture netting)	$2,220,044	$3,617,467	$3,353,884
Total M&O Tax Collections	$25,234,066	$25,509,424	$25,510,975
Total Recapture	($3,393,903)	($208,589)	($819,291)
Net Total State/Local M&O Revenue	$24,060,208	$28,918,303	$28,045,568
Total State/Local M&O Revenue per ADA	$10,115	$12,055	$11,686
M&O State Share	*9.2%*	*12.5%*	*12.0%*
M&O Local Share	*90.8%*	*87.5%*	*88.0%*

4MO, 4IS, 28A

30C

Back to Source Documentation Links

Assessment Roll Grand Totals Report

HAYSCAD

Tax Year: **2025** As of: **Certification**

SWI - WIMBERLEY ISD (2025 CLOSED LIT - ALL - CHG OR NO CHG) **Number of Properties: 6**

Land Totals

Land - Homesite	(+)	$27,070				
Land - Non Homesite	(+)	$1,719,910				
Land - Ag Market	(+)	$757,190				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$2,504,170**	**(+)**	**$2,504,170**		

Improvement Totals

Improvements - Homesite	(+)	$84,027				
Improvements - Non Homesite	(+)	$3,739,993				
Total Improvements	**(=)**	**$3,824,020**	**(+)**	**$3,824,020**		

Other Totals

Personal Property (0)		$0	(+)	$0		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$6,328,190**		**$6,328,190**
Total Homestead Cap Adjustment (1)					(-)	**$36,047**
Total Circuit Breaker Limit Cap Adjustment (0)					(-)	**$0**
Total Exempt Property (0)					(-)	**$0**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$757,190				
Ag Use (1)	(-)	$33,930				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$723,260**			**(-)**	**$723,260**
Total Assessed					**(=)**	**$5,568,883**

Exemptions

(HS Assd 75,050)

(HS) Homestead Local (1)	(+)	$0				
(HS) Homestead State (1)	(+)	$75,050				
(O65) Over 65 Local (1)	(+)	$0				
(O65) Over 65 State (1)	(+)	$0				
Total Exemptions	**(=)**	**$75,050**			**(-)**	**$75,050**
Net Taxable (Before Freeze)					**(=)**	5A **$5,493,833**

Back to Source Documentation Links

5A, 5B

Lawsuit Gain/Loss Report

For Year 2025

7/21/2026 8:02:30AM

Entity	Name	Assessed Value	Final Value	Gain/Loss
046	COMAL COUNTY	355,230,648	0	55,230,648
046LR	COMAL COUNTY LATERAL ROAD	355,230,648	0	55,230,648
CBUL	CITY OF BULVERDE	22,363,181	0	22,363,181
CNB	CITY OF NEW BRAUNFELS	273,898,035	0	73,898,035
CSCH	CITY OF SCHERTZ	24,059,040	0	24,059,040
CSEL	CITY OF SELMA	9,500,000	0	9,500,000
ES1	(ESD1) COMAL COUNTY EMERGENCY SERVICES DI	26,581,853	0	26,581,853
ES2	(ESD2) COMAL COUNTY EMERGENCY SERVICES DI	7,662,435	0	7,662,435
ES3	(ESD3) COMAL COUNTY EMERGENCY SERVICES DI	7,662,435	0	7,662,435
ES4	(ESD4) COMAL COUNTY EMERGENCY SERVICES DI	17,985,342	0	17,985,342
ES5	(ESD5) COMAL COUNTY EMERGENCY SERVICES DI	8,596,511	0	8,596,511
ES6	(ESD6) COMAL COUNTY EMERGENCY SERVICES DI	13,529,285	0	13,529,285
ES7	(ESD7) COMAL COUNTY EMERGENCY SERVICES DI	1,112,800	0	1,112,800
SCIS	COMAL ISD	240,928,558	0	40,928,558
SNBI	NEW BRAUNFELS ISD	114,302,090	0	14,302,090
WCI6	(WCI6) COMAL COUNTY WATER CONTROL & IMPROV	13,766,670	0	13,766,670
WCLD	LAKE DUNLAP WATER IMPROVEMENT DISTRICT	27,799,093	0	27,799,093
2025 Totals:		**1,520,208,624**	**0**	**1,520,208,624**
Report Totals:		**1,520,208,624**	**0**	**1,520,208,624**

Assessment Roll Grand Totals Report

HAYSCAD

Tax Year: **2025** As of: **Supplement 14**

SWI - WIMBERLEY ISD (2025 CLOSED LIT - ALL - CHG OR NO CHG) **Number of Properties: 6**

Land Totals

Land - Homesite	(+)	$27,070				
Land - Non Homesite	(+)	$2,394,910				
Land - Ag Market	(+)	$0				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$2,421,980**	**(+)**	**$2,421,980**		

Improvement Totals

Improvements - Homesite	(+)	$82,034				
Improvements - Non Homesite	(+)	$2,839,946				
Total Improvements	**(=)**	**$2,921,980**	**(+)**	**$2,921,980**		

Other Totals

Personal Property (0)		$0	(+)	$0		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$5,343,960**		**$5,343,960**
Total Homestead Cap Adjustment (1)					(-)	**$34,054**
Total Circuit Breaker Limit Cap Adjustment (0)					(-)	**$0**
Total Exempt Property (0)					(-)	**$0**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$0				
Ag Use (0)	(-)	$0				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$0**			**(-)**	**$0**
Total Assessed					**(=)**	**$5,309,906**

Exemptions

(HS Assd 75,050)

(HS) Homestead Local (1)	(+)	$0				
(HS) Homestead State (1)	(+)	$75,050				
(O65) Over 65 Local (1)	(+)	$0				
(O65) Over 65 State (1)	(+)	$0				
Total Exemptions	**(=)**	**$75,050**			**(-)**	**$75,050**
Net Taxable (Before Freeze)					**(=)**	**$5,234,856**

5B

Back to Source Documentation Links

Assessment Roll Grand Totals Report

HAYSCAD

Tax Year: **2025** As of: **Supplement 14**

SWI - WIMBERLEY ISD (2025 OPEN LIT AS OF 2026 CERT) **Number of Properties: 16**

Land Totals

Land - Homesite	(+)	$5,381,740				
Land - Non Homesite	(+)	$7,841,890				
Land - Ag Market	(+)	$0				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$13,223,630**	**(+)**	**$13,223,630**		

Improvement Totals

Improvements - Homesite	(+)	$1,723,566				
Improvements - Non Homesite	(+)	$10,580,040				
Total Improvements	**(=)**	**$12,303,606**	**(+)**	**$12,303,606**		

Other Totals

Personal Property (0)		$0	(+)	$0		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$25,527,236**		**$25,527,236**
Total Homestead Cap Adjustment (2)					(-)	**$1,103,011**
Total Circuit Breaker Limit Cap Adjustment (1)					(-)	**$62,854**
Total Exempt Property (0)					(-)	**$0**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$0				
Ag Use (0)	(-)	$0				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$0**			**(-)**	**$0**
Total Assessed					**(=)**	**$24,361,371**

Exemptions

			(HS Assd	**3,752,295)**		
(HS) Homestead Local (2)	(+)	$0				
(HS) Homestead State (2)	(+)	$280,000				
(O65) Over 65 Local (1)	(+)	$0				
(O65) Over 65 State (1)	(+)	$60,000				
Total Exemptions	**(=)**	**$340,000**			**(-)**	**$340,000**
Net Taxable (Before Freeze)					**(=)**	**$24,021,371**

6A, 6B

Back to Source Documentation Links

Outlook

Re: Active/Inactive Litigation and Arbitration Report

From Laura Raven <laura.raven@hayscad.com>
Date Mon 8/10/2026 5:19 PM
To Michael Doyle <michael.doyle@wimberleyisd.net>; Melisa Dickerson <melisa.dickerson@hayscad.com>; Josh Haney <jhaney@moakcasey.com>

4 attachments (939 KB)
2025 GRAND TOTALS_OPEN LIT_CHAP 42_ AO SUPP 14.pdf; Calculator Worksheet For Line 1 of Tax Rate Calc Form.xlsx; 2025 GRAND TOTALS CLOSED LIT_CHAPTER 42 AO 2025 CERT.pdf; 2025 GRAND TOTALS CLOSED LIT_CHAPTER 42 AO SUPP 14.pdf;

You don't often get email from laura.raven@hayscad.com. Learn why this is important

Michael and Josh,

You'll have to scroll through the PDFs to find the jurisdictions you're looking for, but here are the packet sets of the data you need.

SBL - Blanco ISD
SSM - San Marcos CISD
SWI - Wimberley ISD

6A

Open litigation - we estimate a 10% loss on open litigation.
Closed litigation as of 2025 Certification.
Closed litigation as of the last 2025 supplement.

Let us know if you need anything else.

Laura Raven, RPA
Chief Appraiser
Hays Central Appraisal District
(512) 268-2522
www.hayscad.com

"Kindness is infectious."

Confidentiality Notice: This electronic mail message and all attachments contain information that is intended only for use by the above named recipient. If you are not the above named recipient and you have received this e-mail in error, you should not review the text of this message or otherwise disseminate, distribute or copy this e-mail and/or any attachments. Please immediately notify us of the error via a reply to this e-mail and then permanently delete this message from your system.

COMAL COUNTY
CENTRAL APPRAISAL DISTRICT 6A, 6B

Arbitration Gain/Loss Summary Report for Year 2025

7/21/2026

Entity Code	Entity Name	Begin Value	Final Value	Loss Value
046	COMAL COUNTY	108,283,644	96,886,120	-11,397,524
046LR	COMAL COUNTY LATERAL ROAD	108,283,644	96,886,120	-11,397,524
CAD	CAD	108,283,644	96,886,120	-11,397,524
CBUL	CITY OF BULVERDE	18,853,197	16,262,619	-2,590,578
CCWR1	COMAL COUNTY WATER RECREATION DISTRI	1,028,000	925,000	-103,000
CGR	CITY OF GARDEN RIDGE	794,733	763,674	-31,059
CNB	CITY OF NEW BRAUNFELS	36,009,684	31,826,668	-4,183,016
CSB	CITY OF SPRING BRANCH	2,590,369	2,590,369	0
CSCH	CITY OF SCHERTZ	3,441,884	3,135,990	-305,894
EDW	Edwards Water	56,572,881	50,836,061	-5,736,820
ES1	(ESD1) COMAL COUNTY EMERGENCY SERVICE	34,817,897	30,841,988	-3,975,909
ES2	(ESD2) COMAL COUNTY EMERGENCY SERVICE	27,439,440	24,945,900	-2,493,540
ES3	(ESD3) COMAL COUNTY EMERGENCY SERVICE	27,439,440	24,945,900	-2,493,540
ES4	(ESD4) COMAL COUNTY EMERGENCY SERVICE	19,544,866	16,803,193	-2,741,673
ES5	(ESD5) COMAL COUNTY EMERGENCY SERVICE	15,273,031	14,038,795	-1,234,236
ES6	(ESD6) COMAL COUNTY EMERGENCY SERVICE	5,545,747	5,185,574	-360,173
ES7	(ESD7) COMAL COUNTY EMERGENCY SERVICE	1,028,992	950,000	-78,992
FLC	Flood control	20,374,308	17,625,142	-2,749,166
GROV	THE GROVE PID	658,470	634,382	-24,088
MJR	JOHNSON RANCH MUD	839,512	815,559	-23,953
SCIS	COMAL ISD	91,391,117	81,535,120	-9,855,997
SNBI	NEW BRAUNFELS ISD	16,892,527	15,351,000	-1,541,527
WCI6	(WCI6) COMAL COUNTY WATER CONTROL & I	8,320,855	6,504,971	-1,815,884
WYC	YORK CREEK IMPROVEMENT DISTRICT	411,711	362,981	-48,730
ZZZ	Credit	77,616,647	69,285,291	-8,331,356
Year Total:		791,736,240	706,824,537	-84,911,703

COMAL County

2026 CERTIFIED TOTALS

SWIM - WIMBERLEY ISD

Effective Rate Assumption

As of Certification

Property Count: 11

7/21/2026 1:02:28PM

New Value

TOTAL NEW VALUE MARKET:	**$85,840**
TOTAL NEW VALUE TAXABLE:	**$85,840**

23

New Exemptions

Exemption	Description	Count

10A

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1	$0
	PARTIAL EXEMPTIONS VALUE LOSS	**1**	**$0**
		NEW EXEMPTIONS VALUE LOSS	**$0**

10B

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$0**

11A, 11B

New Ag / Timber Exemptions

New Annexations

9, 22

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3	$840,584	$311,012	$529,572

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2	$626,820	$286,197	$340,623

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
3	$660,701	$360,644	$300,057

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2	$626,820	$286,197	$340,623

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

SWI	2024	R36314	6551079	12/15/2025	MO	-828.37
SWI	2024	R33849	6269680	9/16/2025	MO	-973.90
SWI	2024	R33992	6691216	4/21/2026	MO	-708.80
SWI	2024	R34885	6694003	4/28/2026	MO	-120.49
SWI	2024	R34887	6690586	4/21/2026	MO	-5.82
SWI	2024	R32796	6551817	12/15/2025	MO	-450.66
SWI	2024	R27011	6691490	4/21/2026	MO	-431.62
SWI	2024	R31987	6551119	12/15/2025	MO	-779.68
SWI	2024	R31987	6690983	4/21/2026	MO	-1708.14
SWI	2024	R32754	6269677	9/16/2025	MO	-2436.07
SWI	2024	R30167	6264401	8/8/2025	MO	-708.80
SWI	2024	R30202	6264403	8/8/2025	MO	-1279.03
SWI	2024	R31219	6693968	4/28/2026	MO	-70.88
SWI	2024	R31249	6264407	8/8/2025	MO	-444.70
SWI	2024	R25963	6691489	4/21/2026	MO	-577.28
SWI	2024	R27004	6699063	5/21/2026	MO	-70.88
SWI	2024	R25642	6551101	12/15/2025	MO	-708.80
SWI	2024	R24349	6264379	8/8/2025	MO	-777.06
SWI	2024	R23483	6551180	12/15/2025	MO	-70.88
SWI	2024	R23489	6551647	12/15/2025	MO	-142.07
SWI	2024	R19426	6692955	4/24/2026	MO	-1020.78
SWI	2024	R19592	6549200	12/11/2025	MO	-796.89
SWI	2024	R196293	6273656	10/21/2025	MO	-3326.19
SWI	2024	R19890	6699039	5/21/2026	MO	-708.80
SWI	2024	R202273	6690723	4/21/2026	MO	-5372.06
SWI	2024	R22087	6551099	12/15/2025	MO	-70.88
SWI	2024	R22124	6269640	9/16/2025	MO	-521.23
						-146642.43
SWI	2024	P134041	6549320	12/11/2025	SA	-5.77
SWI	2024	P134135	6691178	4/21/2026	SA	-5.07

15MO, 15IS

$	55,514.62	IS
$	146,642.43	MO
$	202,157.05	TOTAL

Back to Source Documentation Links

Assessment Roll Grand Totals Report

7/20/2026

HAYSCAD

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

SWI - WIMBERLEY ISD (ARB Approved Totals) **Number of Properties: 13581**

Land Totals

Land - Homesite	(+)	$1,156,373,586			
Land - Non Homesite	(+)	$1,020,656,450			
Land - Ag Market	(+)	$1,603,459,880			
Land - Timber Market	(+)	$0			
Land - Exempt Ag/Timber Market	(+)	$0			
Total Land Market Value	**(=)**	**$3,780,489,916**	**(+)**	**$3,780,489,916**	

Improvement Totals

Improvements - Homesite	(+)	$2,477,532,059			
Improvements - Non Homesite	(+)	$945,619,379			
Total Improvements	**(=)**	**$3,423,151,438**	**(+)**	**$3,423,151,438**	

Other Totals

Personal Property (751)		$106,515,217	(+)	$106,515,217	
Minerals (4)		$40	(+)	$40	
Autos (0)		$0	(+)	$0	
Total Market Value			**(=)**	**$7,310,156,611**	**$7,310,156,611**
Total Homestead Cap Adjustment (2143)				(-)	**$268,477,937**
Total Circuit Breaker Limit Cap Adjustment (671)				(-)	**$39,247,011**
Total Exempt Property (556)				(-)	**$160,007,558**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$1,603,459,880			
Ag Use (1749)	(-)	$16,366,510			
Timber Use (0)	(-)	$0			
Total Productivity Loss	**(=)**	**$1,587,093,370**		**(-)**	**$1,587,093,370**
Total Assessed				**(=)**	**$5,255,330,735**

Exemptions

(HS Assd 3,060,901,192)

(HS) Homestead Local (5099)	(+)	$0		
(HS) Homestead State (5099)	(+)	$695,333,442		
(O65) Over 65 Local (2977)	(+)	$0		
(O65) Over 65 State (2977)	(+)	$169,572,925		
(DP) Disabled Persons Local (98)	(+)	$0		
(DP) Disabled Persons State (98)	(+)	$4,767,463		
(DV) Disabled Vet (158)	(+)	$1,754,500		
(DVX) Disabled Vet 100% (142)	(+)	$58,495,134		
(DVXSS) DV 100% Surviving Spouse (16)	(+)	$6,854,156		
(SOL) Solar (21)	(+)	$187,859		
(PC) Pollution Control (1)	(+)	$233,260		
(AUTO) Lease Vehicles Ex (12)	(+)	$5,299,772		
(VEH) Vehicle Use-HB1022 (23)	(+)	$320,500		
(INV) Inventory Qualified per 23.12 (754)	(+)	$5,746,080		
(HB9) House Bill 9 Personal Property (721)	(+)	$20,414,952		
Total Exemptions	**(=)**	**$968,980,043**	**(-)**	**$968,980,043**
Net Taxable (Before Freeze)			**(=)** 17A	**$4,286,350,692**

Back to Source Documentation Links

COMAL County

2026 CERTIFIED TOTALS

SWIM - WIMBERLEY ISD

ARB Approved Totals

As of Certification

Property Count: 11

7/21/2026 1:01:26PM

Land	Value
Homesite:	1,392,003
Non Homesite:	2,123,987
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	1,129,750
Non Homesite:	15,370

Non Real	Count	Value
Personal Property:	3	8,140
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	3,515,990
Total Improvements	(+)	1,145,120
Total Non Real	(+)	8,140
Market Value	=	4,669,250
Productivity Loss	(-)	0
Appraised Value	=	4,669,250
Homestead Cap	(-)	513,037
23.231 Cap	(-)	0
Assessed Value	=	4,156,213
Total Exemptions Amount (Breakdown on Next Page)	(-)	488,140
Net Taxable	17A	3,668,073

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	1,047,470	847,470	2,319.42	2,319.42	1
Total	1,047,470	847,470	2,319.42	2,319.42	1
Tax Rate	1.0099000				

Freeze Taxable	(-)	847,470
Freeze Adjusted Taxable	=	2,820,603

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
30,804.69 = 2,820,603 * (1.0099000 / 100) + 2,319.42

Certified Estimate of Market Value:	4,669,250
Certified Estimate of Taxable Value:	3,668,073
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Zero Value Confirmation

Tax Year 2026 · Generated August 10, 2026

District: WIMBERLEY ISD
Submitted by: Laura Raven, Chief Appraiser
Office: Hays County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 17B: Pollution control / energy storage exemption	50-859	August 10, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 10, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 10, 2026

Back to Source Documentation Links

Zero Value Confirmation

Tax Year 2026 · Generated August 10, 2026

District: WIMBERLEY ISD
Submitted by: Jeffrey Booker, Chief Appraiser
Office: Comal County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 17B: Pollution control / energy storage exemption	50-859	August 10, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 10, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 10, 2026

Back to Source Documentation Links

Assessment Roll Grand Totals Report

HAYSCAD

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

SWI - WIMBERLEY ISD (Under ARB Review Totals) **Number of Properties: 273**

Land Totals

Land - Homesite	(+)	$35,096,840				
Land - Non Homesite	(+)	$26,085,904				
Land - Ag Market	(+)	$72,611,570				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$133,794,314**	**(+)**	**$133,794,314**		

Improvement Totals

Improvements - Homesite	(+)	$83,718,347				
Improvements - Non Homesite	(+)	$20,386,421				
Total Improvements	**(=)**	**$104,104,768**	**(+)**	**$104,104,768**		

Other Totals

Personal Property (13)		$1,418,798	(+)	$1,418,798		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$239,317,880**		**$239,317,880**
Total Homestead Cap Adjustment (61)					(-)	**$10,456,205**
Total Circuit Breaker Limit Cap Adjustment (42)					(-)	**$4,825,149**
Total Exempt Property (0)					(-)	**$0**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$72,611,570				
Ag Use (43)	(-)	$496,400				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$72,115,170**			**(-)**	**$72,115,170**
Total Assessed					**(=)**	**$151,921,356**

Exemptions

(HS Assd 88,876,774)

(HS) Homestead Local (135)	(+)	$0				
(HS) Homestead State (135)	(+)	$18,604,253				
(O65) Over 65 Local (57)	(+)	$0				
(O65) Over 65 State (57)	(+)	$3,420,000				
(DP) Disabled Persons Local (1)	(+)	$0				
(DP) Disabled Persons State (1)	(+)	$60,000				
(DV) Disabled Vet (5)	(+)	$53,500				
(SOL) Solar (2)	(+)	$21,009				
(AUTO) Lease Vehicles Ex (1)	(+)	$172,581				
(HB9) House Bill 9 Personal Property (13)	(+)	$719,003				
Total Exemptions	**(=)**	**$23,050,346**			**(-)**	**$23,050,346**
Net Taxable (Before Freeze)					**(=)**	**$128,871,010**

18A

COMAL County

2026 CERTIFIED TOTALS

SWIM - WIMBERLEY ISD

Grand Totals

As of Certification

Property Count: 11

7/21/2026 1:01:26PM

Land	Value
Homesite:	1,392,003
Non Homesite:	2,123,987
Ag Market:	0
Timber Market:	0

Improvement	Value
Homesite:	1,129,750
Non Homesite:	15,370

Non Real	Count	Value
Personal Property:	3	8,140
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	0	0
Ag Use:	0	0
Timber Use:	0	0
Productivity Loss:	0	0

Total Land	(+)	3,515,990
Total Improvements	(+)	1,145,120
Total Non Real	(+)	8,140
Market Value	=	4,669,250
Productivity Loss	(-)	0
Appraised Value	=	4,669,250
Homestead Cap	(-)	513,037
23.231 Cap	(-)	0
Assessed Value	=	4,156,213
Total Exemptions Amount (Breakdown on Next Page)	(-)	488,140
Net Taxable	=	3,668,073

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
OV65	1,047,470	847,470	2,319.42	2,319.42	1
Total	1,047,470	847,470	2,319.42	2,319.42	1
Tax Rate	1.0099000				

Freeze Taxable	(-)	19	847,470
Freeze Adjusted Taxable	=		2,820,603

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
30,804.69 = 2,820,603 * (1.0099000 / 100) + 2,319.42

Certified Estimate of Market Value:		4,669,250
Certified Estimate of Taxable Value:	18A	3,668,073
Tax Increment Finance Value:		0
Tax Increment Finance Levy:		0.00

Assessment Roll Grand Totals Report

HAYSCAD

Tax Year: **2026** As of: **Certification** Property Types: **N, R, A, M, P**

**** O65 Freeze Totals

Freeze Assessed	$1,706,237,546
Freeze Taxable	$1,127,259,501
Freeze Ceiling (2804)	$4,262,034.48

**** O65 Transfer Totals

Transfer Assessed	$10,870,876
Transfer Taxable	$8,344,519
Post-Percent Taxable	$4,716,583
Transfer Adjustment (13)	$3,627,936

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) **(=)** **$3,155,463,255**

*** DP Freeze Totals

Freeze Assessed	$37,418,629
Freeze Taxable	$19,714,085
Freeze Ceiling (93)	$47,625.44

*** DP Transfer Totals

Transfer Assessed	$336,500
Transfer Taxable	$136,500
Post-Percent Taxable	$39,667
Transfer Adjustment (1)	$96,833

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) **(=)** **$3,135,652,337**

COMMERCIAL	*4*	*$7,377,790*	*$3,550,770*
OTHER	*1*	*$17,310*	*$16,240*
NEW ADDITIONS	**101**	**$86,417,168**	**$11,757,540**
RESIDENTIAL	*97*	*$80,380,372*	*$11,725,269*
COMMERCIAL	*4*	*$6,036,796*	*$32,271*
OTHER	*0*	*$0*	*$0*
PERCENT COMPLETION CHANGED	21	$22,482,672	$4,533,622
TOTAL NEW PERSONAL VALUE	1	$110,214	$0
SECTION 52 & 59	0	$0	$0
REDUCED/EXPIRING ABATEMENTS	0	$0	$0

TOTALS:	$175,368,165	23 $59,238,288

2025 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	$4,235,728,258
2025 OA DP FROZEN TAXABLE	$1,092,640,601
2025 TAX RATE	1.0099
2025 OA DP TAX CEILING	$5,694,902
2026 CERTIFIED TAXABLE	$4,286,350,692
2026 TAXABLE UNDER PROTEST	$128,871,010
2026 OA FROZEN TAXABLE	$1,127,259,501
2026 DP FROZEN TAXABLE	$19,714,085
2026 TRANSFERRED OA FROZEN TAXABLE	$3,627,936
2026 TRANSFERRED DP FROZEN TAXABLE	$96,833
2026 OA FROZEN TAXABLE UNDER PROTEST	$22,883,364
2026 DP FROZEN TAXABLE UNDER PROTEST	$584,268
2026 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	$0
2026 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	$0
2026 APPRAISED VALUE	$5,407,252,091
2026 OA DP TAX CEILING	$4,420,815

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
100908	WEST HARDIN COUNTY CISD	**0.5628**
161916	WEST ISD	**0.6164**
181906	WEST ORANGE-COVE CISD	**0.6254**
178915	WEST OSO ISD	**0.6169**
201914	WEST RUSK COUNTY CONSOLIDATED ISD	**0.6192**
202905	WEST SABINE ISD	**0.6169**
168903	WESTBROOK ISD	**0.5628**
062905	WESTHOFF ISD	**0.6169**
073904	WESTPHALIA ISD	**0.5994**
001908	WESTWOOD ISD	**0.5873**
241904	WHARTON ISD	**0.5780**
242903	WHEELER ISD	**0.6254**
033904	WHITE DEER ISD	**0.6254**
092908	WHITE OAK ISD	**0.6183**
220920	WHITE SETTLEMENT ISD	**0.5628**
040902	WHITEFACE CISD	**0.6254**
212906	WHITEHOUSE ISD	**0.6145**
091909	WHITESBORO ISD	**0.6116**
091910	WHITEWRIGHT ISD	**0.5885**
110908	WHITHARRAL ISD	**0.6254**
109911	WHITNEY ISD	**0.6064**
243905	WICHITA FALLS ISD	**0.6254**
180904	WILDORADO ISD	**0.5628**
170904	WILLIS ISD	**0.5818**
234907	WILLS POINT ISD	**0.6033**
153907	WILSON ISD	**0.6067**
105905	WIMBERLEY ISD	**0.6200**
005904	WINDTHORST ISD	**0.6078**
248902	WINK-LOVING ISD	**0.5889**
250907	WINNSBORO ISD	**0.6118**
212910	WINONA ISD	**0.5721**
200904	WINTERS ISD	**0.6254**
174906	WODEN ISD	**0.5628**
116909	WOLFE CITY ISD	**0.6169**
196902	WOODSBORO ISD	**0.6254**
224902	WOODSON ISD	**0.6254**
229903	WOODVILLE ISD	**0.6192**
081905	WORTHAM ISD	**0.5628**
043914	WYLIE ISD	**0.6169**
221912	WYLIE ISD	**0.5945**
250905	YANTIS ISD	**0.5908**
062903	YOAKUM ISD	**0.6169**

Back to Source Documentation Links

Date	Principal	Interest	Compounded Interest	Total	Fiscal Year Total
2026	2,819,996.00	9,807,616.70	95,004.00	12,722,616.70	12,722,616.70
2027	2,465,000.00	9,705,766.70		12,170,766.70	12,170,766.70
2028	3,865,000.00	9,585,466.70		13,450,466.70	13,450,466.70
2029	3,535,000.00	9,395,266.70		12,930,266.70	12,930,266.70
2030	4,405,000.00	9,237,366.70		13,642,366.70	13,642,366.70
2031	4,685,000.00	9,036,666.70		13,721,666.70	13,721,666.70
2032	4,975,000.00	8,848,695.46		13,823,695.46	13,823,695.46
2033	4,735,000.00	8,650,132.46		13,385,132.46	13,385,132.46
2034	5,150,000.00	8,462,784.46		13,612,784.46	13,612,784.46
2035	5,240,000.00	8,258,164.70		13,498,164.70	13,498,164.70
2036	5,820,000.00	8,048,508.20		13,868,508.20	13,868,508.20
2037	6,450,000.00	7,811,492.70		14,261,492.70	14,261,492.70
2038	3,780,918.00	7,544,768.70	3,839,082.00	15,164,768.70	15,164,768.70
2039	4,214,376.50	7,388,768.70	3,880,623.50	15,483,768.70	15,483,768.70
2040	4,358,354.50	7,209,718.70	3,916,645.50	15,484,718.70	15,484,718.70
2041	8,465,000.00	7,022,368.70		15,487,368.70	15,487,368.70
2042	8,765,000.00	6,720,244.70		15,485,244.70	15,485,244.70
2043	9,085,000.00	6,404,309.40		15,489,309.40	15,489,309.40
2044	9,245,000.00	6,073,675.00		15,318,675.00	15,318,675.00
2045	9,685,000.00	5,633,575.00		15,318,575.00	15,318,575.00
2046	10,145,000.00	5,172,325.00		15,317,325.00	15,317,325.00
2047	10,630,000.00	4,689,025.00		15,319,025.00	15,319,025.00
2048	11,135,000.00	4,182,425.00		15,317,425.00	15,317,425.00
2049	8,970,000.00	3,651,575.00		12,621,575.00	12,621,575.00
2050	9,420,000.00	3,203,075.00		12,623,075.00	12,623,075.00
2051	9,915,000.00	2,708,525.00		12,623,525.00	12,623,525.00
2052	10,430,000.00	2,187,987.50		12,617,987.50	12,617,987.50
2053	10,985,000.00	1,640,412.50		12,625,412.50	12,625,412.50
2054	11,505,000.00	1,118,625.00		12,623,625.00	12,623,625.00
2055	12,045,000.00	572,137.50		12,617,137.50	12,617,137.50
Total	216,923,645.00	189,971,469.58	11,731,355.00	418,626,469.58	418,626,469.58

Outlook

RE: Fw: 2026 Data Request — Hays County Assessor-Collector

From Vianna Garza <vianna.garza@hayscountytx.gov>
Date Tue 8/11/2026 2:27 PM
To Josh Haney <jhaney@moakcasey.com>
Cc Jennifer Escobar <jennifer.escobar@hayscountytx.gov>; Brittany Tobias <brittany.tobias@hayscountytx.gov>; 'Michael Doyle' <michael.doyle@wimberleyisd.net>

You don't often get email from vianna.garza@hayscountytx.gov. Learn why this is important

Hi Josh,

33A

46 a 100%

46 b – 46 d is located on the Recap and Standing Reports we provided (2nd sheet at the bottom, per each year).

31

Line 44 – would be the I&S combined total $ (on 2025 Recap Standing Report) with your 2025 line #44 (last years tnt worksheet) which is zero.

Sincerely,

Vianna Garza, ***CTOP*** **Property Tax Manager | Hays County Tax Office**
712 S. Stagecoach Trail, Ste. 1120, San Marcos, Texas 78666-5071
O: 512-393-5545
F: 512-393-5547
www.hayscountytx.gov/tax-assessor-collector

From: Josh Haney <jhaney@moakcasey.com>
Sent: Tuesday, August 11, 2026 1:57 PM
To: Vianna Garza <vianna.garza@hayscountytx.gov>
Cc: Jennifer Escobar <jennifer.escobar@hayscountytx.gov>; Brittany Tobias <brittany.tobias@hayscountytx.gov>; 'Michael Doyle' <michael.doyle@wimberleyisd.net>
Subject: Re: Fw: 2026 Data Request — Hays County Assessor-Collector

Does Wimberely or San Marcos have any excess debt collections? Also what anticipated collection rate have you all set for them?
Thanks!

Josh Haney
Senior Vice President of Finance

Recap & Standings Report

HAYSTAX

Cycles: **All** Taxing Units: **Wimberley ISD** Transaction Date Range: **07/01/2025 to 06/30/2026** Sorted By: **By Year, Ascending** Options: **Separate Rollbacks, Include**

Appraisal

SWI (Wimberley ISD) **2025 Fiscal Year: 10/01/2025 - 09/30/2026**

Taxing Unit Totals (IS,MO)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2007 & prior	47,410,421.41	67,258.72	0.00	67,258.72	60.65	90.77	40,687.91	0.00	0.00	26,510.16	40,687.91
2008	15,917,560.39	11,973.02	0.00	11,973.02	0.00	0.00	2,009.30	0.00	0.00	9,963.72	2,009.30
2009	16,600,253.79	16,202.67	0.00	16,202.67	1,512.55	1,804.94	1,117.43	294.95	0.00	13,572.69	1,214.90
2010	17,328,384.37	20,555.79	0.00	20,555.79	1,866.80	2,002.14	2,975.86	330.41	0.00	15,713.13	2,975.86
2011	17,584,843.75	18,750.54	0.00	18,750.54	1,747.97	1,490.14	1,457.60	0.00	0.00	15,544.97	1,457.60
2012	18,128,689.11	22,785.15	0.00	22,785.15	1,747.97	1,350.31	1,746.85	0.00	0.00	19,290.33	1,746.85
2013	19,191,764.20	26,988.91	0.00	26,988.91	1,747.97	1,210.47	3,353.99	0.00	0.00	21,886.95	3,353.99
2014	20,216,218.82	28,286.44	0.00	28,286.44	1,747.97	1,070.63	2,937.73	0.00	0.00	23,600.74	2,937.73
2015	19,060,425.23	34,640.44	0.00	34,640.44	1,618.20	861.69	2,128.69	0.00	0.00	30,893.55	2,128.69
2016	21,862,820.95	39,478.62	0.00	39,478.62	5,158.33	2,452.16	0.00	0.00	0.00	34,320.29	3,540.13
2017	23,479,191.35	41,742.29	0.00	41,742.29	5,158.33	2,052.39	0.00	0.00	0.00	36,583.96	3,540.13
2018	26,930,030.72	68,710.03	0.00	68,710.03	6,274.52	2,858.39	0.00	327.00	0.00	62,435.51	4,519.86
2019	28,985,245.50	76,178.41	0.00	76,178.41	14,991.20	9,467.75	0.00	2,664.62	0.00	61,187.21	8,316.72
2020	29,092,200.05	84,232.96	727.07	84,960.03	16,650.67	10,344.53	0.00	3,642.86	0.00	68,309.36	9,976.19
2021	32,983,225.85	81,331.39	14.96	81,346.35	10,892.23	5,823.48	0.00	2,219.90	0.00	70,454.12	9,080.47
2022	40,431,268.29	186,934.40	25,110.82	212,045.22	94,528.29	24,670.72	0.00	11,310.30	-1.43	117,515.50	67,451.64
2023	35,379,783.89	247,661.58	-25,426.05	222,235.53	104,892.92	36,603.06	-0.04	21,513.37	-0.08	117,342.57	58,372.63
2024	37,074,473.03	1,230,681.46	-65,637.98	1,165,043.48	943,214.66	177,296.24	0.01	143,446.94	-2.64	221,826.17	471,526.96
2025	35,934,173.29	0.00	35,656,748.02	35,656,748.02	34,620,573.52	198,996.06	0.00	183.01	-3.59	1,036,170.91	34,620,577.11
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
Total Current	35,934,173.29	0.00	35,656,748.02	35,656,748.02	34,620,573.52	198,996.06	0.00	183.01	-3.59	1,036,170.91	34,620,577.11
Total Delinquent	467,656,800.70	2,304,392.82	-65,211.18	2,239,181.64	1,213,811.23	281,449.81	58,415.33	185,750.35	-4.15	966,950.93	694,837.56
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxing Unit Total	503,590,973.99	2,304,392.82	35,591,536.84	37,895,929.66	35,834,384.75	480,445.87	58,415.33	185,933.36	-7.74	2,003,121.84	35,315,414.67

Percentages

% of Roll Collected 2025 -- 97.09%	Adjusted Original Roll -- $35,656,748.02	Current YTD Collected -- $34,620,577.11
Tax Collections Compared to Current Taxes Billed 0% Collected		
All Collections Compared to Current Taxes Billed 0% Collected		
Combined Collections (Collections + P&I Collected) -- 36,314,830.62		

Recap & Standings Report

HAYSTAX

Cycles: **All** Taxing Units: **Wimberley ISD** Transaction Date Range: **07/01/2024 to 06/30/2025** Sorted By: **By Year, Ascending** Options: **Separate Rollbacks, Include**

Appraisal

SWI (Wimberley ISD) **2024 Fiscal Year: 10/01/2024 - 09/30/2025**

Taxing Unit Totals (IS,MO)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2007 & prior	47,410,421.41	67,321.22	-148.73	67,172.49	-89.78	55.51	3.55	-21.32	0.00	67,258.72	60.94
2008	15,917,560.39	11,995.94	-22.92	11,973.02	0.00	0.00	0.00	0.00	0.00	11,973.02	0.00
2009	16,600,253.79	16,411.75	0.00	16,411.75	209.08	377.68	0.00	84.34	0.00	16,202.67	209.08
2010	17,328,384.37	20,555.79	0.00	20,555.79	0.00	0.00	0.00	0.00	0.00	20,555.79	0.00
2011	17,584,843.75	18,750.54	0.00	18,750.54	0.00	0.00	0.00	0.00	0.00	18,750.54	0.00
2012	18,128,689.11	24,697.64	0.00	24,697.64	1,912.49	1,397.71	0.00	0.00	0.00	22,785.15	0.00
2013	19,191,764.20	28,914.38	0.00	28,914.38	1,925.47	2,466.95	0.00	4.79	0.00	26,988.91	12.98
2014	20,216,218.82	30,754.13	0.00	30,754.13	2,467.68	2,553.49	0.00	7.32	-0.01	28,286.44	555.20
2015	19,060,425.23	37,608.76	0.00	37,608.76	2,968.32	1,471.67	0.00	4.51	0.00	34,640.44	1,185.02
2016	21,862,820.95	41,804.05	-1,348.64	40,455.41	976.79	974.63	0.00	8.07	0.00	39,478.62	529.73
2017	23,479,191.35	45,877.57	-1,867.52	44,010.05	2,267.76	1,900.53	0.00	289.85	0.00	41,742.29	1,343.99
2018	26,930,030.72	77,107.81	-2,060.40	75,047.41	6,337.38	5,369.32	0.00	1,476.61	0.00	68,710.03	5,234.37
2019	28,985,245.50	87,623.14	623.61	88,246.75	12,068.34	6,288.80	0.00	2,018.95	0.00	76,178.41	9,027.54
2020	29,092,200.05	100,998.74	-2,106.15	98,892.59	14,659.35	6,657.81	0.00	2,548.57	-0.28	84,232.96	13,116.92
2021	32,983,225.85	110,263.37	-8,634.37	101,629.00	20,296.77	11,605.86	0.92	4,942.22	0.08	81,331.39	29,274.08
2022	40,431,268.29	266,446.44	-111,832.23	154,614.21	-32,320.77	23,564.88	0.66	13,297.45	0.08	186,934.40	52,813.21
2023	35,379,783.89	1,085,968.63	-507,198.68	578,769.95	331,108.92	119,034.31	-0.07	90,024.40	0.48	247,661.58	261,811.13
2024	37,074,473.03	0.00	35,283,915.05	35,283,915.05	34,053,220.20	186,904.58	0.01	572.30	-13.38	1,230,681.46	34,053,233.59
2025	35,934,173.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
Total Current	73,008,646.32	0.00	35,283,915.05	35,283,915.05	34,053,220.20	186,904.58	0.01	572.30	-13.38	1,230,681.46	34,053,233.59
Total Delinquent	430,582,327.67	2,073,099.90	-634,596.03	1,438,503.87	364,787.80	183,719.15	5.06	114,685.76	0.35	1,073,711.36	375,174.19
Rollbacks		3,776.71	0.00	3,776.71	3,776.71	0.00	0.00	0.00	0.00	0.00	3,776.71
Taxing Unit Total	503,590,973.99	2,076,876.61	34,649,319.02	36,726,195.63	34,421,784.71	370,623.73	5.07	115,258.06	-13.03	2,304,392.82	34,432,184.49

Percentages

% of Roll Collected 2024 -- 96.51%	Adjusted Original Roll -- $35,283,915.05	Current YTD Collected -- $34,053,233.59
Tax Collections Compared to Current Taxes Billed 0% Collected		
All Collections Compared to Current Taxes Billed 0% Collected		
Combined Collections (Collections + P&I Collected) -- 34,792,408.44		

Recap & Standings Report

HAYSTAX

Cycles: **All** Taxing Units: **Wimberley IS...** Transaction Date Range: **07/01/2023 to 06/30/2024** Sorted By: **By Year, Ascending** Options: **Separate Rollbacks, Include**

Appraisal

SWI-CO (Wimberley ISD-Comal Co) **2023 Fiscal Year: 10/01/2023 - 09/30/2024**

Taxing Unit Totals (IS,MO)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2007 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	4,695.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	11,760.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	11,736.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	10,830.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	11,078.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	14,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	15,140.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	15,145.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	14,978.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	15,130.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	15,385.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	21,951.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	22,695.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	22,429.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	29,744.77	1,533.07	0.00	1,533.07	1,533.07	444.59	0.00	296.65	0.00	0.00	1,533.07
2023	28,466.91	0.00	28,466.91	28,466.91	28,380.88	131.81	0.00	0.00	0.00	86.03	28,380.88
2024	30,148.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	30,043.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
Total Current	88,658.64	0.00	28,466.91	28,466.91	28,380.88	131.81	0.00	0.00	0.00	86.03	28,380.88
Total Delinquent	237,102.45	1,533.07	0.00	1,533.07	1,533.07	444.59	0.00	296.65	0.00	0.00	1,533.07
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxing Unit Total	325,761.09	1,533.07	28,466.91	29,999.98	29,913.95	576.40	0.00	296.65	0.00	86.03	29,913.95

Percentages

% of Roll Collected -- 2023 - 99.70%	Adjusted Original Roll -- $28,466.91	Current YTD Collected -- $28,380.88
Tax Collections Compared to Current Taxes Billed 0% Collected		
All Collections Compared to Current Taxes Billed 0% Collected		
Combined Collections (Collections + P&I Collected) -- 30,490.35		