2026 Tax Rate Calculation Worksheet Form 50-859

SOUTH TEXAS ISD

		Hidalgo	Cameron	Willacy	Total	
1	Prior Year Total taxable value	65,226,241,835	35,811,199,123	1,627,929,476	102,665,370,434	
2	Prior Year Tax Ceiling	7,738,754,878	4,078,681,885	-	11,817,436,763	
3	Preliminary Prior Year adjusted taxable value	57,487,486,957	31,732,517,238	1,627,929,476	90,847,933,671	
4	Prior Year total adopted tax rate	0.0492	0.0492	0.0492	0.0492	
5	Prior year taxable value lost because court appeals of ARB decisions reduced appraised value					
a	Original Prior Year ARB Values	257,230,982	394,199,166	-	651,430,148	
b	Prior Year values resulting from final court decisions	212,032,880	367,850,434	-	579,883,314	
c	Prior Year value loss: Subtract b from a	45,198,102	26,348,732	-	71,546,834	
6	Prior Year taxable value subject to an appeal under Chapter 42, as of July 25.					
a	Prior Year ARB certified values	200,354,645	-	-	200,354,645	
b	Prior Year Disputed values	142,427,760	-	-	142,427,760	
c	Prior Year Undisputed values, subtract B from A	57,926,885	-	-	57,926,885	
7	Prior Year Chaper 42 related adjusted values. Add line 5 & 6	103,124,987	26,348,732	-	129,473,719	
8	Prior Year taxable value, adjusted for court-order reductions. Add line 5 Line 6	57,590,611,944	31,758,865,970	1,627,929,476	90,977,407,390	
9	Prior Year taxable value of property in territory the school deannexed after Jan. 1, Prior Year Enter the Prior Year value of property in deannexed territory	-	-	-	-	
10	Prior Year taxable value lost because property first qualified for an exemption in the current year					
a	Absolute exemptions. Use Prior Year market value	83,406,593	7,106,413	197,450	90,710,456	
b	Partial exemptions. Current Year exemption amount or Prior Year percentage exemption times Prior Year val	1,049,546,304	578,929,989	20,568,035	1,649,044,328	
c	Value loss: Add a and b	1,132,952,897	586,036,402	20,765,485	1,739,754,784	
11	Prior Year taxable value lost because of first qualified for agricultural appraisal, timber recreational/scien or public airport in Prior Year					
a	Prior Year market value	-	13,909,988	-	13,909,988	
b	Current Year productivity or special appraised value	2,001	863,602	-	865,603	
c	value loss (sub b from a)	(2,001)	13,046,386	-	13,044,385	
12	Total Adjustments for lost value (add line 9, 10c, & 11c)	1,132,950,896	599,082,788	20,765,485	1,752,799,169	
13	Prior Year adjusted taxable value (sub line 12 from line 8)	56,457,661,048	31,159,783,182	1,607,163,991	89,224,608,221	
14	Adjusted Prior Year Total Levy. Multiply line 4 by line 13 and divide by $100)	27,777,169	15,330,613	790,725	43,898,507	
15	Taxes refunded for years preceding tax year Prior Year	70,596	41,570	451	112,617	
16	Adjusted Prior Year levy with refunds (add line 14 & 15)	27,847,765	15,372,183	791,176	44,011,124	
17	Total Current Year taxable value on the Current Year certified appraisal roll today					
a	Certified value only	67,766,387,676	38,598,316,887	1,601,486,002	107,966,190,565	
b	Pollution control exemption	-	-	-	-	
c	Total Current Year value (sub b from a)	67,766,387,676	38,598,316,887	1,601,486,002	107,966,190,565	
18	Total value of properties under protest or not included on certified appraisal roll					
a	Current Year taxable value of properties under protest	69,350,069	181,210,969	-	250,561,038	
b	Current Year value of propties not under protest or included on certified appraisal roll	-	-	-	-	
c	Total value under protest or not certified (add a and b)	69,350,069	181,210,969	-	250,561,038	
19	Current Year tax ceiling					
a	Current Year taxable total value of homestead with tax ceilings	8,272,352,029	4,249,662,325	-	12,522,014,354	
b	Current Year total taxable value of applicable chapter 313	-	-	-	-	
c	Total value (add a & b)	8,272,352,029	4,249,662,325	-	12,522,014,354	
20	Current Year total taxable value (add lines 17c and 18c. Subract line 19)	59,563,385,716	34,529,865,531	1,601,486,002	95,694,737,249	
21	Total Current Year taxable value of properties in terrory annexed after Jan 1, Current Year	-	-	-	-	
22	Total Current Year taxable value of new improvements and new personal property located in new impr	2,160,287,949	1,807,089,483	25,208,265	3,992,585,697	
23	Total adjustments to the Current Year taxable value (add line 21 & 22)	2,160,287,949	1,807,089,483	25,208,265	3,992,585,697	
24	Current Year Adjusted taxable value (sub line 23 from line 20)	57,403,097,767	32,722,776,048	1,576,277,737	91,702,151,552	
25	Current Year NNR Tax Rate (divide line 14 by line 22 and multiply by 100)	0.04851	0.046977	0.0502	0.0480	*
	Comparing the previous tax levy to the new tax levy	28,242,324	16,099,606	775,529		
	Comparing the previous tax levy to the new tax levy (Increase/(Decrease)	394,559	727,422	(15,647)		

91,702,151,552		Taxable Value
0.0480		Effective Tax Rate
$ 44,011,124		Total Tax Rev based on Effective Tax Rate
5,176		Projected FY'27 ADA
8,503		Amt per Student

South Texas ISD		
Comparison 2025 & 2026 Total Appraised Values		
2026 Certified Totals	Assessed Value Amounts	
Total Appraised Value of all Property	**Prior Year Preceeding Tax Year**	**Current Tax Year**
Hidalgo	74,984,200,115	78,619,928,922
Cameron	40,074,790,186	43,847,987,258
Willacy	2,062,286,813	2,083,115,184
Total	117,121,277,114	124,551,031,364
Total Appraised Value of new Property		
Hidalgo	1,639,403,294	1,900,130,407
Cameron	653,088,057	1,878,836,582
Willacy	13,751,023	31,320,399
Total	2,306,242,374	3,810,287,388
Total Taxable Value of all Property		
Hidalgo	58,721,110,939	59,563,385,716
Cameron	32,302,210,046	34,529,865,531
Willacy	1,643,358,364	1,601,486,002
Total	92,666,679,349	95,694,737,249
Total Taxable Value of new Property		
Hidalgo	1,866,268,060	2,160,287,949
Cameron	633,125,818	1,807,089,483
Willacy	12,721,286	25,208,265
Total	2,512,115,164	3,992,585,697

South Texas ISD

2026 Certfied Values - Average Residence

County	**Avg Market Value**	# of Residences	Avg Value of Residences
Hidalgo	207,847	144,696	30,074,629,512
Cameron	208,349	71,080	14,809,446,920
Willacy	112,257	3,181	357,089,517
	$ 528,453	218,957	$ 45,241,165,949

Average Market Value of Residence	$ 206,621
Proposed Tax Rate	0.0492
Taxes Due on Average Residence	$ 101.66

County	**Avg Taxable Value**	# of Residences	Avg Value of Residences
Hidalgo	179,666	144,696	25,996,951,536
Cameron	161,062	71,080	11,448,286,960
Willacy	86,439	3,181	274,962,459
	$ 427,167	218,957	$ 37,720,200,955

Average Taxable Value of Residence	$ 172,272
Proposed Tax Rate	0.0492
Taxes Due on Average Residence	$ 84.76

Prior Year Taxes Due on Average Residence	Increase/(Decrease)
79.96	$ 4.80

South Texas ISD

Revenue Comparison Rate FY25-26 & FY26-27

Revenue per Student	**26-27 Budget/Actual**		**26-27 State Funding**		**Total**
Total Est. Tax Collection	52,061,842	TEA State Funding	54,101,670		
Total Est. Other Tax Revenue	4,980,000		-		
	57,041,842		54,101,670		111,143,512
FY'26-27 Projected ADA	5176	*	5176		
Local/State revenue per student	11,020	*	10,452	*	21,473

Taxable Value	$ 90,154,564,185	
Effective Tax Rate	0.0480	*
Total Tax Rev based on Effective Tax Rate	$ 43,268,382	
Total Est. Other Revenue	4,980,000	
Total Local Revenue based on Effective Rate	$ 48,248,382	
Projected FY'26-27 ADA	5176	
Local Revenue per Student	$ 9,322	*

Revenue per Student	**25-26 Budget/Actual**		**25-26 State Funding**		**Total**
Total Est. Tax Collection	49,360,588	TEA State Funding	52,301,875		
Total Est. Other Revenue	4,993,652		-		
	54,354,240		52,301,875		106,656,115
FY'25-26 Actual ADA	4741	*	4741		
Local/State revenue per student	11,465	*	11,032	*	22,497