

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

West Rusk County Consolidated Independent School District

(903) 392-7850

School District's Name

Phone (area code and number)

10705 S Main Street, New London, Texas 75682

www.westruskisd.org

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:

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	\$ 427041484
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	\$ 5611030
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 421430454
4.	Prior year total adopted tax rate.	\$ 1.1692 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ <u>0</u> B. Prior year disputed value: - \$ <u>0</u> C. Prior year undisputed value. Subtract B from A. ⁵	\$ <u>0</u>
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ <u>0</u>
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>421430454</u>
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	\$ <u>0</u>
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: \$ <u>457000</u> B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ <u>580330</u> C. Value loss. Add A and B. ⁷	\$ <u>1037330</u>
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. \$ <u>0</u> B. Current year productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁸	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>1037330</u>
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ <u>420393124</u>
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>4915236.41</u>
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	\$ <u>22544.92</u>
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.	\$ <u>4937781.33</u>

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 \$ <u>377828941</u> 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: - \$ <u>0</u> C. Total current year value. Subtract B from A.	\$ <u>377828941</u>
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 \$ <u>0</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
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	\$ <u>6558980</u>
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.	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ <u>371269961</u>
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.	\$ <u>0</u>
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.	\$ <u>7839860</u>
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ <u>7839860</u>
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ <u>363430101</u>
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ <u>1.36</u> /\$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	\$ 0.6192 /\$100
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ 0 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.05 /\$100	\$ 0.05 /\$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	\$ 0.6692 /\$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: \$ 2057950 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 192456 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. - \$ 114956 D. Adjust debt: Subtract B and C from A.	\$ 1750538

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 §548.202(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 §548.255, 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.	\$ 1750538
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 94.3 % B. Enter the prior year actual collection rate 94.2 % C. Enter the 2024 actual collection rate 94.2 % D. Enter the 2023 actual collection rate 95.3 %	94.3 %
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.	\$ 1856349.95
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 371269961
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.50 /\$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	\$ 1.1692 /\$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> .	\$ 371269961
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.	\$ 1.1692 /\$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> .	\$ 1.1692 /\$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 /\$100

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0 /\$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).	\$ 1.1692 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.36 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.1692 /\$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

Mindee Mata

Printed Name of School District Representative

sign
here

Mindee Mata

School District Representative

Mindee Mata
Mindee Mata
2026.08.07 14:18:48 -05'00'

08/07/2026

Date

⁴⁰ Tex. Tax Code §26.04(c)

West Rusk County Consolidated Independent School District

P.O. Box 168 * New London, TX 75682 * Telephone (903) 392-7850 * Fax (903) 392-7886

Built on History, Focused on the Future!

2026-2027 Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043©(2))

Fiscal Year (Tax Year)	Median-Valued Homestead (Median Taxable)	Tax Rate per \$100 of Value	Estimated Property Tax Bill (Based on Median Taxable)
FY 2025-2026 (TY 2025)	\$122,654	1.1692	0
FY 2026-2027 (TY 2026)	\$126,080	1.1692	0



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

West Rusk County Consolidated ISD
(name of school district)

meeting at 5:45 pm, August 31, 2026 at WRCCISD Board Room at Admin Building
(time, date, year) (name of room, building, physical location)

in 10705 S Main, New London, TX 75682. **This meeting is to discuss**
(city, state)

the school district's budget that will determine the tax rate the school district will adopt.

The school district invites public participation in the discussion.

The tax rate the school district ultimately adopts at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$ 0.6692 /\$100 (proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters \$ 0.50 /\$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	_____ % increase	or	_____ 2.7 _____ % (decrease)
Debt service	_____ % increase	or	_____ 10.66 _____ % (decrease)
Total expenditures	_____ % increase	or	_____ 13.36 _____ % (decrease)

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$ <u>606,323,754</u>	\$ <u>567,120,521</u>
Total appraised value* of new property**	\$ <u>7,060,420</u>	\$ <u>9,611,740</u>
Total taxable value*** of all property	\$ <u>427,041,484</u>	\$ <u>377,828,941</u>
Total taxable value*** of new property**	\$ <u>4,922,460</u>	\$ <u>7,839,860</u>

* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** New property is defined by Tax Code Section 26.012(17).

*** Taxable value is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 32,665,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance and Operations</u>	<u>Interest and Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.6692	\$ 0.50 *	\$ 1.1692	\$ 4,968	\$ 10,711
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.65798	\$ 0.46969 *	\$ 1.12767	\$ 4,799	\$ 10,750
Proposed Rate	\$ 0.6692	\$ 0.500 *	\$ 1.1692	\$ 4,262	\$ 10,856

* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both.
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 143,220	\$ 146,636
Average Taxable Value of Residences	\$ 14,214	\$ 16,267
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.1692	\$ 1.1692
Taxes Due on Average Residence	\$ 166	\$ 190
Increase (Decrease) in Taxes		\$ 24

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 or older or their surviving spouse, if the surviving spouse was age 55 or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.1692.

(school voter-approval rate)

if the district adopts a rate in excess of the voter-approval rate of 1.1692.

(school voter-approval rate)

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s) \$ 1,668,235

Interest and Sinking Fund Balance(s) \$ 1,147,112

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 16, 2026

Mr. Jake Jackson, Superintendent
West Rusk County Consolidated Independent School District
P.O. Box 168
New London, Texas 75682-0168

Dear Mr. Jackson:

Enclosed are your certified 2026 values.

Also, enclosed is a recap of your appraisal roll that includes all of the information that your tax assessor or other designated person will need from our office in order to calculate your no new revenue tax rate for 2026.

As always, if you have any questions please do not hesitate to call.

Sincerely,
Rusk County Appraisal District

Weldon R. Cook, RPA, CCA
Chief Appraiser

CC: Mrs. Mindee Mata, Business Manager
Mrs. Nesha Partin, Tax Assessor/Collector

Enclosures



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007

(903) 657-3578 FAX (903) 657-9073

STATE OF TEXAS)
COUNTY OF RUSK) (PROPERTY TAX CODE, SECTION 26.01(a)

2026 CERTIFICATION OF APPRAISAL ROLLS FOR THE:

West Rusk County Consolidated Independent School District

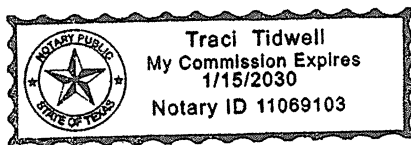
I, Weldon R. Cook, Chief Appraiser for the Rusk County Appraisal District, solemnly swear that the attached is that portion of the approved 2026 Appraisal Roll of the Rusk County Appraisal District, which lists property taxable by the above-named taxing unit and constitutes the appraisal roll for that taxing unit.

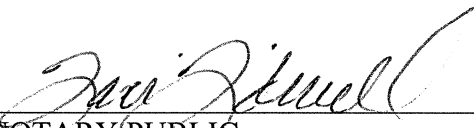
July 16, 2026



Chief Appraiser

On this the 16th day of July, 2026, personally appeared Weldon R. Cook, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.





NOTARY PUBLIC
1-15-2030

COMMISSION EXPIRES

**** * * * * * * * * * * * * * *

Approval of the appraisal records by the Rusk County Appraisal Review Board occurred on the 17th day of July, 2026.



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007

(903) 657-3578 FAX (903) 657-9073

July 16, 2026

CERTIFICATION OF THE APPRAISAL ROLLS FOR THE:

West Rusk County Consolidated Independent School District

2026 Approved Appraisal Rolls:

Net Real Estate Value	\$156,583,761
Net Mineral, Utility and Industrial Value	<u>\$221,245,180</u>
Total 2026 Approved Appraisal Roll	\$377,828,941

A handwritten signature in dark ink, appearing to read "Weldon R. Cook", is written over a horizontal line.

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT

(53) - WEST RISK CO C I S D

53 - WEST RUSK CO C.I.S.D. Net Taxable Value (=)	377,828,941

***** Freeze Totals: (This is only for Effective Tax Rate Calculation)**

Total Ceiling Tax (of ceilings applied): \$27,998.87

Total Freeze Taxable: (-) 6,558,980

New Imp/Pers with Ceiling: (+) 209,430

Freeze Adjusted Taxable: (=) 371,479,391This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
726	705	0	45	0	0	0	83	46	0	0

Total Parcels: 47,132* Parcel count is figured by parcel per ownership

Total Owners: 15,082

Total Items: 47,980

H - Homestead

S - Over 65

F - Disabled Widow

B - Disabled

DV100 (1, 2, 3) - 100% Disabled Veteran

4 (4B, 4H, 4S) - Surviving Spouse of a Service Member

5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Special Certified Totals

New Improvement/Personal

Market: \$9,611,740

Taxable: \$7,839,860

+

Taxable: \$0

Industrial/Utility/Personal Property New Value

=

Taxable: \$7,839,860

Grand Total New Value

New AG/Timber

Market: \$4,000

Taxable: \$0

Value Loss: \$4,000

Exempt Value of First Time Absolute Exemption: \$457,000

Exempt Value of First Time Partial Exemption: \$580,330

Average Values* (Includes protested & exempt value)

Average Homestead Value A*

Market \$146,636

Taxable \$16,267

Average Homestead Value A* and E*

Market \$149,504

Taxable \$17,221

Average Homestead Value A* and E* and M1

Market \$136,411

Taxable \$15,132

Average Homestead Value M1

Market \$43,990

Taxable \$388

Parcels

1,055

Parcels

1,080

Parcels

1,233

Parcels

153

Total Homestead Value A*

Market \$154,701,880

Taxable \$17,162,110

Total Homestead Value A* and E*

Market \$161,464,560

Taxable \$18,598,820

Total Homestead Value A* and E* and M1

Market \$168,195,160

Taxable \$18,658,160

Total Homestead Value M1

Market \$6,730,600

Taxable \$59,340

Median Homestead Values* (Includes protested & exempt value)

DVET/Homestead

Market: \$269,300

Market: \$243,700

Market: \$167,100

Market: \$78,290

Market: \$135,070

Market: \$110,930

Market: \$126,080

DVET/Disabled

Market: \$243,700

Market: \$167,100

Market: \$78,290

Market: \$135,070

Market: \$110,930

Market: \$126,080

DISABLED

Market: \$243,700

Market: \$167,100

Market: \$78,290

Market: \$135,070

Market: \$110,930

Market: \$126,080

HOMESTEAD

Market: \$243,700

Market: \$167,100

Market: \$78,290

Market: \$135,070

Market: \$110,930

Market: \$126,080

OVER 65

Market: \$243,700

Market: \$167,100

Market: \$78,290

Market: \$135,070

Market: \$110,930

Market: \$126,080

ALL Homesteads

Market: \$243,700

Market: \$167,100

Market: \$78,290

Market: \$135,070

Market: \$110,930

Market: \$126,080

2026 Certified History Recap - Rusk County Appraisal District

(53) - WEST RUSK CO C.I.S.D.

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	1,175	2,455.3699	37,858,590			134,793,590	0		172,652,180	169,116,140	53,765,590
A2	539	1,098.8146	16,615,090			16,183,670	0		32,798,760	30,657,540	14,665,730
A3	56	4.9426	92,960			3,395,990	0		3,488,950	3,336,560	1,093,200
A4	75	276.7167	1,941,740			1,952,810	0		3,894,550	3,719,350	3,662,100
A*	1,845	3,835.8438	56,508,380			156,326,060	0		212,834,440	206,829,590	73,186,620
B1	5	13.7160	1,215,850			4,704,840	0		5,920,690	5,920,690	5,920,690
B2	6	5.5490	173,830			1,199,250	0		1,373,080	1,357,840	1,265,590
B*	11	19.2650	1,389,680			5,904,090	0		7,293,770	7,278,530	7,186,280
C1	68	58.5859	866,190			0	0		866,190	770,800	763,870
C1B	12	211.9190	1,054,940			0	0		1,054,940	1,054,940	1,054,940
C1R	391	698.4824	8,199,600			0	0		8,199,600	8,168,360	7,803,810
C*	471	968.9873	10,120,730			0	0		10,120,730	9,994,100	9,622,620
D1	1,792	54,064.2920	0	4,682,230	259,789,490	0	0		259,789,490	4,682,230	4,653,720
D2	336	0.0000	0			11,843,968	0		11,843,968	11,758,768	11,756,218
D*	2,128	54,064.2920	0	4,682,230	259,789,490	11,843,968	0		271,633,458	16,440,998	16,409,938
E	215	369.6630	4,231,170			21,249,081	0		25,480,251	25,228,431	9,726,431
E1	309	722.5222	7,135,180			39,589,291	0		46,724,471	45,967,551	13,236,081
E2	24	69.2510	786,890			947,800	0		1,734,690	1,598,490	910,290
ENQ	76	1,229.0257	7,058,540			345,780	0		7,404,320	7,404,320	7,181,950
E*	624	2,390.4619	19,211,780			62,131,952	0		81,343,732	80,198,792	31,054,752
F1	50	129.3750	2,817,390			6,375,210	0		9,192,600	8,909,649	8,875,349
F1	50	129.3750	2,817,390			6,375,210	0		9,192,600	8,909,649	8,875,349
F2	47	193.2470	1,382,090			0	0	8,483,580	9,865,670	9,851,180	9,851,180
F2	47	193.2470	1,382,090			0	0	8,483,580	9,865,670	9,851,180	9,851,180
F*	97	322.6220	4,199,480			6,375,210	0		19,058,270	18,760,829	18,726,529
G1	41,510	0.0000	0			0	0	94,575,700	94,575,700	88,955,650	88,104,470
G1C	3	0.0000	0			0	0	2,159,220	2,159,220	1,044,430	1,044,430
G*	41,513	0.0000	0			0	0	96,734,920	96,734,920	90,000,080	89,148,900
J1	1	0.0000	0			0	0	3,500	3,500	3,500	0
J2	6	20.3090	190,710			0	0	686,810	686,810	686,810	561,810
J3	15	11.1840	147,650			0	0	17,165,930	17,313,580	17,313,580	16,938,580
J4	12	38.7430	457,670			0	0	1,614,430	2,072,100	1,992,010	1,504,700
J6	270	20.9630	203,700			0	0	34,484,020	34,667,720	34,667,720	31,474,600
J6A	52	0.0000	0			0	0	9,043,530	9,043,530	9,043,530	8,410,120
J7	4	0.0000	0			0	0	1,367,540	1,367,540	1,367,540	1,117,540
J8	1	0.0000	0			0	0	65,150	65,150	65,150	0
J*	361	91.1990	999,730			0	0	64,220,200	65,219,930	65,139,840	60,007,350
L1	126	0.0000	0			0	3,106,400		3,106,400	3,106,400	887,212
L1	126	0.0000	0			0	3,106,400		3,106,400	3,106,400	887,212
L2A	11	0.0000	0			0	0	3,203,790	3,203,790	3,203,790	2,825,113
L2B	1	0.0000	0			0	0	2,495,050	2,495,050	2,495,050	2,370,050
L2C	9	0.0000	0			0	0	19,339,080	19,339,080	19,339,080	19,119,017
L2D	7	0.0000	0			0	0	385,530	385,530	385,530	379,374
L2G	17	0.0000	0			0	0	28,638,230	28,638,230	28,638,230	28,077,242

2026 Certified History Recap - Rusk County Appraisal District

(53) - WEST RUSK CO C.I.S.D.

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2H	2	0.0000	0			0	0	103,150	103,150	103,150	0
L2J	12	0.0000	0			0	0	1,203,040	1,203,040	1,203,040	1,053,836
L2L	2	0.0000	0			0	0	10,122,690	10,122,690	10,122,690	10,057,219
L2M	8	0.0000	0			0	0	435,830	435,830	435,830	171,739
L2O	2	0.0000	0			0	0	4,400	4,400	4,400	3,150
L2P	3	0.0000	0			0	0	587,090	587,090	587,090	323,330
L2Q	5	0.0000	0			0	0	511,370	511,370	511,370	159,410
L2	79	0.0000	0			0	0	67,029,250	67,029,250	67,029,250	64,539,480
L*	205	0.0000	0			0	3,106,400	67,029,250	70,135,650	70,135,650	65,426,692
M1	373	0.0000	0			13,443,650	375,270		13,818,920	13,818,920	7,059,260
M*	373	0.0000	0			13,443,650	375,270		13,818,920	13,818,920	7,059,260
S	1	0.0000	0			0	4,330		4,330	4,330	0
S*	1	0.0000	0			0	4,330		4,330	4,330	0
XO	3	0.0000	0			0	252,790		252,790	252,790	0
XR	6	0.0000	0			0	0	505,860	505,860	505,860	0
XU	3	0.0000	0			0	0	5,300,760	5,300,760	5,300,760	0
XV	248	0.0000	0			0	0	532,430	532,430	532,430	0
XVA	29	114.5961	1,068,220			3,739,460	0		4,807,680	4,807,680	0
XVB	15	215.1300	1,310,090			13,590	0		1,323,680	1,323,680	0
XVC	10	123.5220	627,840			327,920	0		955,760	955,760	0
XVD	10	480.7180	3,771,430			3,995,940	0		7,767,370	7,767,370	0
XVE	11	7.9540	156,780			108,840	0		265,620	265,620	0
XVF	7	18.8690	290,310			0	0		290,310	290,310	0
XVG	3	8.1760	156,620			1,044,880	0		1,201,500	1,201,500	0
XVH	2	35.8000	501,200			100,000	0		601,200	601,200	0
XVK	1	1.0000	23,000			949,700	0		972,700	972,700	0
XVP	3	1.6460	49,400			396,510	0		445,910	445,910	0
X*	351	1,007.4111	7,954,890			10,676,840	252,790	6,339,050	25,223,570	25,223,570	0
TOTAL:	47,980	62,700.0821	100,384,670	4,682,230	259,789,490	266,701,770	3,738,790	242,807,000	873,421,720	603,520,169	377,828,941

2026 Current Combined Top 10 Tax Payers (by Taxable Value)**53 - WEST RUSK CO C.I.S.D.**

	Owner Id	Owner Name	Market Value	Taxable Value
1	M989225	MIDCOAST PIPELINES(ET)LP HEND	\$28,219,080	\$28,094,080
2	M1005192	SABINE OIL & GAS CORP (WI)	\$27,574,020	\$26,878,280
3	M981033	ERGON ASPHALT & EMULSIONS INC	\$18,662,890	\$18,541,924
4	M237910	EASTEX TELEPHONE CO-OP	\$16,530,600	\$16,280,600
5	M760300	SOUTHWESTERN ELEC PW CO (UTI)	\$14,077,100	\$13,952,100
6	M988799	ATMOS ENERGY/MID-TEX PIPELINE	\$11,313,230	\$11,188,230
7	M945252	BASA RESOURCES INC (WI)	\$11,436,230	\$10,587,290
8	M985760	MIDCOAST ETX LP - G & P	\$8,424,440	\$8,299,440
9	M1005864	SABINE ENERGY INC	\$8,216,240	\$8,091,240
10	M1222087	TGNR EAST TEXAS LLC (WI)	\$6,665,570	\$6,184,110



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 21, 2025

Mr. Lawrence Coleman, Superintendent
West Rusk County Consolidated Independent School District
PO Box 168
New London, TX 75682-0168

RE: Exempt Value of First Time Partial Exemptions

Dear Mr. Coleman:

With the changes for the additional \$40,000 homestead exemption and the additional \$50,000 over 65 / disabled exemption we have calculated the loss of the "Exempt Value of First Time Partial Exemptions" for you since this change is not reflected on the recap attached. The loss of **\$28,087,810** will go on line 10 b of the tax rate worksheet.

If you have any questions, please feel free to give us a call at 903-657-3578.

Respectfully,

Weldon R. Cook, RPA, CCA
Chief Appraiser
Rusk County Appraisal District



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 21, 2025

Mr. Lawrence Coleman, Superintendent
West Rusk County Consolidated Independent School District
P.O. Box 168
New London, Texas 75682-0168

Dear Mr. Coleman:

Enclosed are your certified 2025 values.

Also, enclosed is a recap of your appraisal roll that includes all of the information that your tax assessor or other designated person will need from our office in order to calculate your no new revenue tax rate for 2025.

As always, if you have any questions please do not hesitate to call.

Sincerely,
Rusk County Appraisal District

Weldon R. Cook, RPA, CCA
Chief Appraiser

CC: Mrs. Mindee Mata, Business Manager
Mrs. Nesha Partin, Tax Assessor/Collector

Enclosures



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

STATE OF TEXAS)(
COUNTY OF RUSK)(PROPERTY TAX CODE, SECTION 26.01(a)

2025 CERTIFICATION OF APPRAISAL ROLLS FOR THE:

West Rusk County Consolidated Independent School District

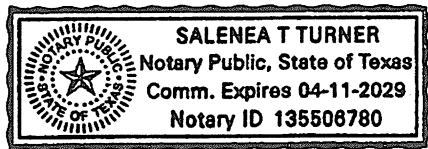
I, Weldon R. Cook, Chief Appraiser for the Rusk County Appraisal District, solemnly swear that the attached is that portion of the approved 2025 Appraisal Roll of the Rusk County Appraisal District, which lists property taxable by the above-named taxing unit and constitutes the appraisal roll for that taxing unit.

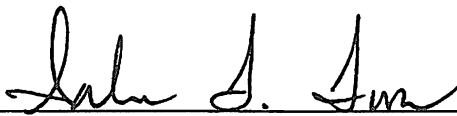
July 21, 2025



Chief Appraiser

On this the 21st day of July, 2025, personally appeared Weldon R. Cook, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.





NOTARY PUBLIC
4-11-29

COMMISSION EXPIRES

Approval of the appraisal records by the Rusk County Appraisal Review Board occurred on the 17th day of July, 2025.



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

4423863246

July 21, 2025

CERTIFICATION OF THE APPRAISAL ROLLS FOR THE:

West Rusk County Consolidated Independent School District

2025 Approved Appraisal Rolls:

Net Real Estate Value	\$149,345,446
-----------------------	---------------

Net Mineral, Utility and Industrial Value	<u>\$277,696,038</u>
---	----------------------

Total 2025 Approved Appraisal Roll	\$427,041,484
------------------------------------	---------------

line #1

A handwritten signature in black ink, appearing to read "Weldon R. Cook".

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT



2025 Certified History Recap
Rusk County Appraisal District

(53) - WEST RUSK CO C.I.S.D.

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	39,878,650	1,311	0	17,517,880	87	6,665,290	265
Non Homesite	(+)	53,303,120	1,755	6,716,490	32,780	42	816,413	13,057
Productivity Market	(+)	255,415,070	1,770	0	0	0	0	0
Income	(+)	547,160	5	0	0	0	0	0
Total Land(=)		349,144,000	4,841	6,716,490	0	0	0	0
Ag/Timber *does not include protested					0	0	0	0
Timber Gain	(+)	0	0	0	0	0	0	0
Productivity Market	(+)	255,415,070	1,770	0	0	0	0	0
Land Ag 1D	(-)	0	0	0	0	0	0	0
Land Ag 1D1	(-)	1,336,000	798	0	0	0	0	0
Land Ag Timber	(-)	3,333,580	1,230	0	0	0	0	0
Productivity Loss(=)		250,745,490	1,760	0	0	0	0	0
Improvements					16,490	2	0	0
Homesite	(+)	167,456,390	1,249	0	371,510	6	0	0
New Homesite	(+)	2,951,130	46	0	0	0	0	0
Non Homesite	(+)	71,680,010	1,161	10,435,500	0	0	0	0
New Non Homesite	(+)	2,627,210	50	140,230	0	0	0	0
Income	(+)	1,403,376	5	0	0	0	0	0
Total Improvement(=)		246,118,116	2,511	10,575,730	0	0	0	0
Personal					17,967,410		7,491,783	

Total Losses (includes Prod. Loss & Cap Loss) (=) 296,493,762

Total Appraised Value (=) 606,323,754

Homestead Exemptions	Value	# of Items
Homestead H,S	(+)	140,429,920
Senior S	(+)	12,482,510
Disabled B	(+)	348,680
DV 100%	(+)	3,760,520
Surviving Spouse of a Service Member	(+)	0
Surviving Spouse of a First Responder	(+)	0
Total Reimbursable	(=)	157,021,630
Local Discount	(+)	21,971,530
Disabled Veteran	(+)	243,450
Optional 65	(+)	0
Local Disabled	(+)	0
State Homestead	(+)	0
Disabled Vet Donated Home (Charity)	(+)	0
Surviving Spouse Ported Amounts	(+)	45,660
Total Exemptions	(=)	179,282,270
Total Exemptions* (-)		179,282,270
53 - WEST RUSK CO C.I.S.D. Net Taxable Value(=)		427,041,484



2025 Certified History Recap
Rusk County Appraisal District

(53) - WEST RUSK CO C.I.S.D.

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied): \$60,502.30
Total Freeze Taxable: (-) 5,611,030 *line #2*
New Imp/Pers with Ceiling: (+) 31,920
Freeze Adjusted Taxable: (=) 421,462.374 This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
719	680	0	46	0	0	0	78	41	0	0

Total Parcels*: 47,960* Parcel count is figured by parcel per ownership

Total Owners: 14,982

Total Items: 50,939

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$0

Exempt Value of First Time Partial Exemption \$1,332,280

New AG/Timber
Market \$0
Taxable \$0
Value Loss \$0

Industrial/Utility/Personal Property New Value
Taxable \$8,110

New Improvement/Personal
Market \$7,060,420
Taxable \$4,914,350

Grand Total New Value
Taxable \$4,922,460

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels		Total Homestead Value A*	
Market	\$143,220	1,035	Market	\$148,232,700	
Taxable	\$14,214		Taxable	\$14,711,750	
Average Homestead Value A* and E*			Total Homestead Value A* and E*		
Market	\$146,226	1,060	Market	\$155,000,380	
Taxable	\$15,220		Taxable	\$16,132,720	
Average Homestead Value A* and E* and M1			Total Homestead Value A* and E* and M1		
Market	\$133,458	1,208	Market	\$161,218,360	
Taxable	\$13,376		Taxable	\$16,157,650	
Average Homestead Value M1			Total Homestead Value M1		
Market	\$42,013	148	Market	\$6,217,980	
Taxable	\$168		Taxable	\$24,930	

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran



2025 Certified History Recap
Rusk County Appraisal District

(53) - WEST RUSK CO C.I.S.D.

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	1,170	2,474.5865	35,024,260	0	0	35,024,260	132,223,390	0	0	167,247,650	51,896,420
A2	528	1,073.0883	15,191,580	0	0	15,191,580	15,714,420	7,930	0	30,913,930	13,369,670
A3	55	0.8200	18,300	0	0	18,300	3,295,470	0	0	3,314,040	1,082,260
A4	60	85.7886	971,730	0	0	971,730	1,332,210	0	0	2,303,940	2,210,540
A*	1,813	3,634.2834	51,205,870	0	0	51,205,870	152,565,760	7,930	0	203,779,560	68,558,890
B1	5	13.7160	1,212,630	0	0	1,212,630	4,791,240	0	0	6,003,870	6,003,870
B2	3	2.8190	101,290	0	0	101,290	805,260	0	0	906,550	899,770
B*	8	16.5350	1,313,920	0	0	1,313,920	5,596,500	0	0	6,910,420	6,903,640
C1	73	67.9089	808,340	0	0	808,340	0	0	0	808,340	806,800
C1B	14	264.9490	1,310,790	0	0	1,310,790	0	0	0	1,310,790	1,310,790
C1R	401	756.1902	8,205,440	0	0	8,205,440	0	0	0	8,205,440	7,929,720
C*	488	1,089.0481	10,324,570	0	0	10,324,570	0	0	0	10,324,570	10,047,310
D1	1,770	54,028.1604	0	4,669,580	255,415,070	4,669,580	0	0	0	4,669,580	4,643,430
D2	304	0.0000	0	0	0	0	11,571,838	0	0	11,571,838	11,565,798
D*	2,074	54,028.1604	0	4,669,580	255,415,070	4,669,580	11,571,838	0	0	16,241,418	16,209,228
E	197	320.7000	3,727,140	0	0	3,727,140	21,702,791	0	0	25,429,931	9,250,211
E1	315	755.3522	7,174,760	0	0	7,174,760	38,635,201	0	0	45,809,961	13,229,641
E2	23	51.5860	596,680	0	0	596,680	678,290	0	0	1,274,970	455,180
ENQ	93	1,531.3158	8,223,470	0	0	8,223,470	356,520	0	0	8,579,990	8,332,710
E*	628	2,658.9540	19,722,050	0	0	19,722,050	61,372,802	0	0	81,094,852	31,267,742
F1	40	61.4120	2,105,050	0	0	2,105,050	4,435,486	0	0	6,540,536	6,308,616
F1	40	61.4120	2,105,050	0	0	2,105,050	4,435,486	0	0	6,540,536	6,308,616
F2	65	178.8800	1,376,960	0	0	1,376,960	0	0	9,009,600	10,386,560	10,386,560
F2	65	178.8800	1,376,960	0	0	1,376,960	0	0	9,009,600	10,386,560	10,386,560
F*	105	240.2920	3,482,010	0	0	3,482,010	4,435,486	0	0	16,927,096	16,695,176
G1	29,315	0.0000	0	0	0	0	0	0	140,459,588	140,459,588	140,449,508
G1C	3	0.0000	0	0	0	0	0	0	1,014,300	1,014,300	1,014,300
G*	29,318	0.0000	0	0	0	0	0	0	141,473,888	141,473,888	141,463,808
J1	1	0.0000	0	0	0	0	0	0	3,000	3,000	3,000
J2	6	20.3090	184,250	0	0	184,250	0	0	441,880	626,130	626,130
J3	15	11.1840	137,540	0	0	137,540	0	0	15,105,640	15,243,180	15,243,180
J4	13	38.7430	447,530	0	0	447,530	0	0	2,760,440	3,207,970	3,093,000
J4A	2	0.0000	0	0	0	0	0	0	14,086,810	14,086,810	14,086,810
J6	270	20.9630	194,700	0	0	194,700	0	0	32,148,910	32,343,610	32,320,580
J6A	51	0.0000	0	0	0	0	0	0	9,017,840	9,017,840	9,017,840
J7	4	0.0000	0	0	0	0	0	0	1,751,380	1,751,380	1,751,380
J8	1	0.0000	0	0	0	0	0	0	45,610	45,610	45,610
J*	363	91.1990	964,020	0	0	964,020	0	0	75,361,510	76,325,530	76,187,530
L1	75	0.0000	0	0	0	0	0	2,524,190	0	2,524,190	2,501,980
L1	75	0.0000	0	0	0	0	0	2,524,190	0	2,524,190	2,501,980
L2A	10	0.0000	0	0	0	0	0	1,939,570	0	1,939,570	1,939,570
L2B	1	0.0000	0	0	0	0	0	1,956,950	0	1,956,950	1,956,950
L2C	11	0.0000	0	0	0	0	0	6,857,130	0	6,857,130	6,857,130
L2D	7	0.0000	0	0	0	0	0	497,760	0	497,760	497,760



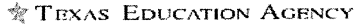
2025 Certified History Recap
Rusk County Appraisal District

(53) - WEST RUSK CO C.I.S.D.

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L2G	18	0.0000	0	0	0	0	0	0	28,840,660	28,840,660	28,840,660
L2H	1	0.0000	0	0	0	0	0	0	38,230	38,230	38,230
L2J	11	0.0000	0	0	0	0	0	0	27,560	27,560	27,560
L2L	2	0.0000	0	0	0	0	0	0	10,152,990	10,152,990	10,152,990
L2M	8	0.0000	0	0	0	0	0	0	504,270	504,270	504,270
L2O	2	0.0000	0	0	0	0	0	0	4,750	4,750	4,750
L2P	3	0.0000	0	0	0	0	0	0	587,090	587,090	587,090
L2Q	6	0.0000	0	0	0	0	0	0	477,190	477,190	477,190
L2	80	0.0000	0	0	0	0	0	0	51,884,150	51,884,150	51,884,150
L*	155	0.0000	0	0	0	0	0	2,524,190	51,884,150	54,408,340	54,386,130
M1	358	0.0000	0	0	0	0	0	11,563,690	0	11,563,690	5,317,700
M*	358	0.0000	0	0	0	0	0	11,563,690	0	11,563,690	5,317,700
S	1	0.0000	0	0	0	0	0	4,330	0	4,330	4,330
S*	1	0.0000	0	0	0	0	0	4,330	0	4,330	4,330
XB	42	0.0000	0	0	0	0	0	31,480	1,300	32,780	0
XC	13,057	0.0000	0	0	0	0	0	0	816,413	816,413	0
XO	4	0.0000	0	0	0	0	0	225,660	0	225,660	0
XR	6	0.0000	0	0	0	0	0	0	505,860	505,860	0
XU	3	0.0000	0	0	0	0	0	0	5,199,920	5,199,920	0
XV	256	0.0000	0	0	0	0	0	0	959,510	959,510	0
XVA	28	61.7451	730,540	0	0	730,540	3,525,740	0	0	4,256,280	0
XVB	12	213.1130	1,245,500	0	0	1,245,500	13,590	0	0	1,259,090	0
XVC	7	77.5590	465,460	0	0	465,460	141,320	0	0	606,780	0
XVD	10	480.7180	3,189,380	0	0	3,189,380	4,359,700	0	0	7,549,080	0
XVE	11	7.9540	133,590	0	0	133,590	49,370	0	0	182,960	0
XVF	7	18.8690	271,640	0	0	271,640	0	0	0	271,640	0
XVG	2	6.0290	114,380	0	0	114,380	1,030,140	0	0	1,144,520	0
XVH	2	35.8000	496,200	0	0	496,200	100,000	0	0	596,200	0
XVK	1	1.0000	22,000	0	0	22,000	949,700	0	0	971,700	0
XVP	3	1.6460	47,800	0	0	47,800	406,170	0	0	453,970	0
X*	13,451	904.4331	6,716,490	0	0	6,716,490	10,575,730	257,140	7,483,003	25,032,363	0
TOTAL:	48,762	62,662.9050	93,728,930	4,669,580	255,415,070	98,398,510	246,118,116	14,357,280	285,212,151	644,086,057	427,041,484

2025 Current Combined Top 10 Tax Payers (by Taxable Value)**53 - WEST RUSK CO C.I.S.D.**

	Owner Id	Owner Name	Market Value	Taxable Value
1	M1005192	SABINE OIL & GAS CORP (WI)	\$44,433,830	\$43,863,930
2	M989225	MIDCOAST PIPELINES(ET)LP HEND	\$28,219,080	\$28,219,080
3	M237910	EASTEX TELEPHONE CO-OP	\$19,381,800	\$19,381,800
4	M1224118	RFE OPERATING LLC (WI)	\$18,603,040	\$18,603,040
5	M981033	TRINITY ASPHALT LTD	\$14,991,430	\$14,991,430
6	M945252	BASA RESOURCES INC (WI)	\$16,809,770	\$14,485,590
7	M760300	SOUTHWESTERN ELEC PW CO (UTI)	\$12,319,610	\$12,319,610
8	M988799	ATMOS ENERGY/MID-TEX PIPELINE	\$10,753,510	\$10,753,510
9	M985760	MIDCOAST ETX LP - G & P	\$8,568,420	\$8,568,420
10	M1005864	SABINE OIL AND GAS LLC	\$6,626,240	\$6,626,240



TEA Home (<http://tea.texas.gov>) | TEA Search (<http://tea.texas.gov/>) | TEA Locator (<http://wgisprd.tea.state.tx.us/SDL/>) | TEA Divisions (<http://tea.texas.gov/interiorpage.aspx?id=25769816374>)



User: mindee.mata

Foundation School Program

WEST RUSK COUNTY
CONSOLIDATED ISD (201914)

County-District Number: 201914

School Year: 2026-2027

Update

[\[Exit\]](#)[District Profile \(/fsp/DistrictProfile.aspx\)](/fsp/DistrictProfile.aspx) [Programs \(/fsp/Programs/ProgramsHome.aspx\)](/fsp/Programs/ProgramsHome.aspx) [School District State Aid Reports \(/fsp/Reports/ReportSelection.aspx\)](/fsp/Reports/ReportSelection.aspx)[FSP Home \(/fsp/Default.aspx\)](/fsp/Default.aspx) > [Programs \(/fsp/Programs/ProgramsHome.aspx\)](/fsp/Programs/ProgramsHome.aspx) > [Local Property Value Survey \(/fsp/LpvSurvey/LpvSurveyHome.aspx\)](/fsp/LpvSurvey/LpvSurveyHome.aspx) > Local Property Value Survey

Local Property Value Survey

Help (https://tea4avcastro.tea.state.tx.us/help/FSP/lpvs-external/Home_Page_for_District_Users.htm)☒ The revised survey have been saved.

Status: Saved

Last Updated: 7/28/2026 9:35:54 AM

Last Updated By: mindee.mata

Contact Information

Approving Superintendent (Required)

First Name: Jake
Last Name: Jackson
Email: jacksonj@westruskisd.org
Phone: (903) 392-7850

Program Contact (Optional)

First Name: Mindee
Last Name: Mata
Email: matam@westruskisd.org
Phone: (903) 392-7850

Survey Information

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption \$21,971,530

2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2) \$442,386,326

Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.

3. For Tax Year 2025 \$427,041,484

4. For Tax Year 2026 \$377,828,941

5. Local Property Value Growth %: -11.52%

6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code : \$0

7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code : \$0

8. Total Exemption expiry (E) (per TEC §48.2551 (a)) : \$0

9. Growth net of expiring 313 or 311 agreements %: -11.52%

10. Local Optional Homestead Exemption Value Loss for Tax Year 2026: \$23,999,130

11. Local Optional Homestead Exemption value change: \$2,027,600

12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2) \$395,965,047

13. Prior Tax Year Max Compressed Rate (PY MCR): 0.6192

14. Local preliminary MCR - lesser of $1.025 \times (\text{TY}2025\text{DPV} + \text{E}) \times \text{PY MCR}$ or $\text{TY}2026 \text{ T2}$: 0.619215. TY 2026 State Compression Percentage (lesser of PY State MCR or $(0.6322 \times (1.025/1.0360)) - 0.0000$): 0.625416. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate $0.6254 \times .90$: 0.5628

17. MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552): 0.6192

Calculate

Reset

Nesha Partin, PCC

Tax Assessor / Collector

Rusk County

P. O. Box 988

Henderson, Texas 75653-0988



Office: 903-657-0343

Fax: 903-657-0388

WEST RUSK CCISD

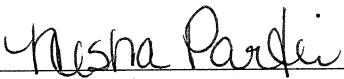
**Certification of the Estimated Collection Rate for 2026
And Excess Debt Collections for 2025**

If your taxing unit levies a debt or interest and sinking fund tax, Sec. 26.04 of the Property Tax Code requires the unit's assessor/collector to certify two items of information to the governing body as follows:

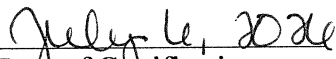
1. The estimated collection rate for 2026.
2. The excess debt collections for 2025.

Therefore, in keeping with the provisions of Sec. 26.04 of the Property Tax Code, the following certification is made:

I, Nesha Partin, Tax Assessor/Collector, do hereby certify to **WEST RUSK CCISD**, the governing body, that the estimated collection Rate for 2026 (including current taxes, delinquent taxes, penalties and interest for a period from July 1, 2025 through June 30, 2026) is 94.3% and that the excess debt collection for 2025 is -0-.



Nesha Partin, Tax Assessor/Collector



Date of Certification

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - 53 - WEST RUSK CO C.I.S.D. M&O

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
884	ANDREWS JAMES D & KATHLEEN	2020	\$38.40	\$0.00	\$0.00	\$0.00	\$0.00	\$38.40	12/20/2025
							Refund Reason: VETERANS EXEMPTION		
40392	TIENDA CINDY A	2022	\$3.08	\$0.00	\$0.00	\$0.00	\$0.00	\$3.08	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
68034	SANCHEZ HERMENEGILDO & JUANA	2023	\$-173.93	\$0.00	\$-15.65	\$0.00	\$0.00	\$-189.58	12/20/2025
							Refund Reason: HOMESTEAD LINKING		
4679	CEPEDA GILBERTO SORIANO & MAR	2020	\$162.30	\$0.00	\$0.00	\$0.00	\$0.00	\$162.30	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
884	ANDREWS JAMES D & KATHLEEN	2022	\$38.40	\$0.00	\$0.00	\$0.00	\$0.00	\$38.40	12/20/2025
							Refund Reason: VETERANS EXEMPTION		
4679	CEPEDA GILBERTO SORIANO & MAR	2022	\$133.75	\$0.00	\$0.00	\$0.00	\$0.00	\$133.75	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
22669	RODRIGUEZ BALDEMAR	2022	\$124.35	\$0.00	\$0.00	\$0.00	\$0.00	\$124.35	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
19634	MORENO AMANDO	2023	\$-180.08	\$0.00	\$0.00	\$0.00	\$0.00	\$-180.08	01/18/2026
							Refund Reason: LATE REGULAR HOMESTEAD		
16023	SANTANA DIANA	2023	\$-319.94	\$0.00	\$0.00	\$0.00	\$0.00	\$-319.94	11/22/2025
							Refund Reason: LATE REGULAR HOMESTEAD		
73390	SANCHEZ HERMENEGILDO & JUANA	2023	\$-358.89	\$0.00	\$-32.30	\$0.00	\$0.00	\$-391.19	12/20/2025
							Refund Reason: HOMESTEAD LINKING		
4679	CARRILLO MARCIA E	2020	\$-352.34	\$0.00	\$-37.53	\$-38.78	\$0.00	\$-428.65	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
25382	REDMON JAMES	2020	\$18.19	\$0.00	\$12.74	\$6.19	\$0.00	\$37.12	11/02/2025
	Owner has tax due						Refund Reason:		
4679	CARRILLO MARCIA E	2021	\$-478.71	\$0.00	\$0.00	\$0.00	\$0.00	\$-478.71	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
40392	LOPEZ OSCAR	2022	\$-167.25	\$0.00	\$0.00	\$0.00	\$0.00	\$-167.25	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
40072	CAMACHO JOSE & DENISE	2023	\$-430.16	\$0.00	\$0.00	\$0.00	\$0.00	\$-430.16	08/24/2025
							Refund Reason: ADDED MORTGAGE CODE		
4679	CARRILLO MARCIA E	2023	\$-441.14	\$0.00	\$0.00	\$0.00	\$0.00	\$-441.14	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
22339	ARNOLD LOGAN DREW & RUTH ADEI	2023	\$-1,064.50	\$0.00	\$0.00	\$0.00	\$0.00	\$-1,064.50	01/18/2026
							Refund Reason: LATE REGULAR HOMESTEAD		
22669	RODRIGUEZ REYNA	2023	\$-337.21	\$0.00	\$0.00	\$0.00	\$0.00	\$-337.21	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
25382	REDMON JAMES	2023	\$-36.41	\$0.00	\$-5.46	\$0.00	\$0.00	\$-41.87	11/02/2025
	Owner has tax due						Refund Reason: LATE REGULAR HOMESTEAD		
29839	SMIRES CECIL O JR & BERTA FAYE E	2023	\$-1,178.46	\$0.00	\$0.00	\$0.00	\$0.00	\$-1,178.46	02/16/2026
							Refund Reason: LATE REGULAR HOMESTEAD		
40392	TIENDA CINDY A	2023	\$19.61	\$0.00	\$0.00	\$0.00	\$0.00	\$19.61	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
57952	TIRADO MARTIN	2023	\$-640.49	\$0.00	\$0.00	\$0.00	\$0.00	\$-640.49	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		
70080	CLEMENS THOMAS	2023	\$-4.68	\$0.00	\$-0.33	\$0.00	\$0.00	\$-5.01	06/21/2026
							Refund Reason: DOUBLE ASSESSMENT (DELETED)		
4679	CARRILLO MARCIA E	2022	\$-496.27	\$0.00	\$0.00	\$0.00	\$0.00	\$-496.27	07/27/2025
							Refund Reason: CLERICAL ERRORS-ENTRY		

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - 53 - WEST RUSK CO C.I.S.D. M&O

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
19421	SIMMONS DALTON RAY	2023	\$-877.53	\$0.00	\$0.00	\$0.00	\$0.00	\$-877.53	09/28/2025
40392	LOPEZ OSCAR	2023	\$-182.76	\$0.00	\$0.00	\$0.00	\$0.00	\$-182.76	07/27/2025
884	ANDREWS JAMES D & KATHLEEN	2021	\$38.40	\$0.00	\$0.00	\$0.00	\$0.00	\$38.40	12/20/2025
4679	CEPEDA GILBERTO SORIANO & MAR	2021	\$191.81	\$0.00	\$0.00	\$0.00	\$0.00	\$191.81	07/27/2025
22669	RODRIGUEZ REYNA	2022	\$-369.10	\$0.00	\$0.00	\$0.00	\$0.00	\$-369.10	07/27/2025
13023	GAMBOA DAVID A EST & BOBBIE A ES	2023	\$-388.94	\$0.00	\$-118.75	\$-101.51	\$0.00	\$-609.20	11/22/2025
57952	TIRADO MARTIN & MARIA EVA	2023	\$355.55	\$0.00	\$0.00	\$0.00	\$0.00	\$355.55	07/27/2025
74824	LIEDTKE VAUGHN ALAN &	2023	\$-388.74	\$0.00	\$0.00	\$0.00	\$0.00	\$-388.74	08/24/2025
34729	LOPEZ-PEREZ JUAN J & MONICA P	2023	\$-1,015.17	\$0.00	\$0.00	\$0.00	\$0.00	\$-1,015.17	08/24/2025
WEST RUSK CO C.I.S.D. M&O Totals			\$-8,758.86	\$0.00	\$-197.28	\$-134.10	\$0.00	\$-9,090.24	

line 15

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - 53IS - WEST RUSK CO C.I.S.D. I&S

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
4679	CARRILLO MARCIA E	2022	\$-185.82	\$0.00	\$0.00		\$0.00	\$-185.82	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
22669	RODRIGUEZ REYNA	2022	\$-138.21	\$0.00	\$0.00		\$0.00	\$-138.21	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
68034	SANCHEZ HERMENEGILDO & JUANA	2023	\$-83.17	\$0.00	\$-7.48	\$0.00	\$0.00	\$-90.65	12/20/2025
						Refund Reason: HOMESTEAD LINKING			
16023	SANTANA DIANA	2023	\$-152.99	\$0.00	\$0.00		\$0.00	\$-152.99	11/22/2025
						Refund Reason: LATE REGULAR HOMESTEAD			
57952	TIRADO MARTIN	2023	\$-306.27	\$0.00	\$0.00		\$0.00	\$-306.27	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
73390	SANCHEZ HERMENEGILDO & JUANA	2023	\$-171.62	\$0.00	\$-15.45	\$0.00	\$0.00	\$-187.07	12/20/2025
						Refund Reason: HOMESTEAD LINKING			
4679	CARRILLO MARCIA E	2020	\$-117.89	\$0.00	\$-12.56	\$-12.98	\$0.00	\$-143.43	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
25382	REDMON JAMES	2020	\$6.09	\$0.00	\$4.26	\$2.07	\$0.00	\$12.42	11/02/2025
	Owner has tax due					Refund Reason:			
22669	RODRIGUEZ BALDEMAR	2022	\$46.56	\$0.00	\$0.00		\$0.00	\$46.56	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
40392	TIENDA CINDY A	2022	\$1.16	\$0.00	\$0.00		\$0.00	\$1.16	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
13023	GAMBOA DAVID A EST & BOBBIE A ES	2023	\$-185.98	\$0.00	\$-56.78	\$-48.56	\$0.00	\$-291.32	11/22/2025
	Owner has tax due					Refund Reason: LATE REGULAR HOMESTEAD			
884	ANDREWS JAMES D & KATHLEEN	2022	\$-38.40	\$0.00	\$-0.79	\$0.00	\$0.00	\$-39.19	12/20/2025
						Refund Reason: VETERANS EXEMPTION			
4679	CEPEDA GILBERTO SORIANO & MAR	2022	\$50.08	\$0.00	\$0.00		\$0.00	\$50.08	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
40392	TIENDA CINDY A	2023	\$9.37	\$0.00	\$0.00		\$0.00	\$9.37	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
884	ANDREWS JAMES D & KATHLEEN	2020	\$-38.40	\$0.00	\$0.00		\$0.00	\$-38.40	12/20/2025
						Refund Reason: VETERANS EXEMPTION			
884	ANDREWS JAMES D & KATHLEEN	2021	\$-38.40	\$0.00	\$-1.39	\$0.00	\$0.00	\$-39.79	12/20/2025
						Refund Reason: VETERANS EXEMPTION			
4679	CEPEDA GILBERTO SORIANO & MAR	2021	\$63.72	\$0.00	\$0.00		\$0.00	\$63.72	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
4679	CEPEDA GILBERTO SORIANO & MAR	2020	\$54.31	\$0.00	\$0.00		\$0.00	\$54.31	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
19421	SIMMONS DALTON RAY	2023	\$-419.62	\$0.00	\$0.00		\$0.00	\$-419.62	09/28/2025
						Refund Reason: LATE REGULAR HOMESTEAD			
74824	LIEDTKE VAUGHN ALAN &	2023	\$-185.89	\$0.00	\$0.00		\$0.00	\$-185.89	08/24/2025
						Refund Reason: LATE REGULAR HOMESTEAD			
19634	MORENO AMANDO	2023	\$-86.11	\$0.00	\$0.00		\$0.00	\$-86.11	01/18/2026
						Refund Reason: LATE REGULAR HOMESTEAD			
34729	LOPEZ-PEREZ JUAN J & MONICA P	2023	\$-485.44	\$0.00	\$0.00		\$0.00	\$-485.44	08/24/2025
						Refund Reason: LATE REGULAR HOMESTEAD			
40392	LOPEZ OSCAR	2023	\$-87.39	\$0.00	\$0.00		\$0.00	\$-87.39	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			
40392	LOPEZ OSCAR	2022	\$-62.62	\$0.00	\$0.00		\$0.00	\$-62.62	07/27/2025
						Refund Reason: CLERICAL ERRORS-ENTRY			

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - 53IS - WEST RUSK CO C.I.S.D. I&S

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
4679	CARRILLO MARCIA E	2021	\$-159.01	\$0.00	\$0.00	\$0.00	\$0.00	\$-159.01	07/27/2025
70080	CLEMENS THOMAS	2023	\$-2.24	\$0.00	\$0.16	\$0.00	\$0.00	\$-2.40	06/21/2026
4679	CARRILLO MARCIA E	2023	\$-210.94	\$0.00	\$0.00	\$0.00	\$0.00	\$-210.94	07/27/2025
22339	ARNOLD LOGAN DREW & RUTH ADEI	2023	\$-509.03	\$0.00	\$0.00	\$0.00	\$0.00	\$-509.03	01/18/2026
22669	RODRIGUEZ REYNA	2023	\$-161.25	\$0.00	\$0.00	\$0.00	\$0.00	\$-161.25	07/27/2025
25382	REDMON JAMES	2023	\$-17.41	\$0.00	\$-2.61	\$0.00	\$0.00	\$-20.02	11/02/2025
29839	SMIRES CECIL O JR & BERTA FAYE E	2023	\$-563.52	\$0.00	\$0.00	\$0.00	\$0.00	\$-563.52	02/16/2026
40072	CAMACHO JOSE & DENISE	2023	\$-205.70	\$0.00	\$0.00	\$0.00	\$0.00	\$-205.70	08/24/2025
57952	TIRADO MARTIN & MARIA EVA	2023	\$170.02	\$0.00	\$0.00	\$0.00	\$0.00	\$170.02	07/27/2025
WEST RUSK CO C.I.S.D. I&S Totals			\$-4,212.01	\$0.00	\$-92.96	\$-59.47	\$0.00	\$-4,364.44	
Grand Totals			\$-12,970.87	\$0.00	\$-290.24	\$-193.57	\$0.00	\$-13,454.68	

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