2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Campbell Independent School District	(903) 246-9305
School District's Name	Phone *(area code and number)*
480 N. Patterson St. Campbell, TX, 75422	https://www.campbellisd.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:

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]	$ 211,060,707 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]	$ 11,765,344 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 199,295,363
4.	**Prior year total adopted tax rate**.	$ 0.6669 /$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: ..... $ 0	Source
	B. Prior year values resulting from final court decisions: ..... – $ 0	Source
	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:** ..... $ 0 Source **B. Prior year disputed value:** ..... – $ 0 Source **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 199,295,363
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: .. + $ 5,296,510 Source **C. Value loss.** Add A and B. [7]	$ 5,296,510
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.** ..... $ 1,508,170 Source **B. Current year productivity or special appraised value:** ..... - $ 16,466 Source **C. Value loss.** Subtract B from A. [8]	$ 1,491,704
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 6,788,214
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 192,507,149
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 1,283,830
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]	$ 9,820 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.	$ 1,293,651

[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] ..... $ 213,511,921 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: ..... - $ 349,950 Source **C. Total current year value.** Subtract B from A.	$ 213,161,971
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] ..... $ 5,382,077 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.	$ 5,382,077
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]	$ 10,724,789 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]	$ 207,819,259
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.	$ 7,506,142 Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 7,506,142
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 200,313,117
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.6458 /$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]	$ 0.6169 /$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 ..... $ 0.0500 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.0500 /$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]	$ 0.6669 /$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: ..... $ 0 Source B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 Source 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. ..... – $ 0 Source D. **Adjust debt:** Subtract B and C from A.	$ 0

[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]	$ 1,310 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ -1,310
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] 101.0000 % Source B. Enter the prior year actual collection rate 101.0000% Source C. Enter the 2024 actual collection rate 103.0000 % Source D. Enter the 2023 actual collection rate 99.0000 % Source	101.0000 %
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.	$ -1,297
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 207,819,259
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0 /$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]	$ 0.6669 /$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.*	$ 207,819,259
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.	$ 0.6669 /$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 ..... $ 0.6458 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 0.6669 /$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 ➧ Fabiola Fuentes

Printed Name of School District Representative

sign here ➧ 

School District Representative

08/17/2026

Date

[40] Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

CAMPBELL ISD | 2026 | Minimum Debt Service Rate

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / HUNT / Latest Prior Year Supplement	8
2	Prior year tax ceilings	CAD Docs / HUNT / Latest Prior Year Supplement	8
4IS	Prior year I&S tax rate	TEA / District	9
4MO	Prior year M&O tax rate	TEA / District	9
5A	Original prior year ARB values	CAD Docs / Other	10
5B	Prior year values from final court decisions	CAD Docs / Other	10
6A	Prior year ARB certified value	CAD Docs / Other	10
6B	Prior year disputed value	CAD Docs / Other	10
9	Prior year taxable value of deannexed territory	CAD Docs / HUNT / Certified Reports (7/25)	11
10A	Absolute exemptions — prior year market value	CAD Docs / HUNT / Certified Reports (7/25)	11
10B	Partial exemptions	CAD Docs / HUNT / Certified Reports (7/25)	11
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / HUNT / Certified Reports (7/25)	11
11B	Current year productivity or special appraised value	CAD Docs / HUNT / Certified Reports (7/25)	11
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	12
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	12
17A	Certified values	CAD Docs / HUNT / Certified Reports (7/25)	13
17B	Pollution control and energy storage system exemption	CAD Docs / HUNT / Certified Reports (7/25)	14
18A	Current year taxable value of properties under protest	CAD Docs / HUNT / Certified Reports (7/25)	13
18B	Current year value of properties not under protest or not certi…	CAD Docs / Preliminary Estimates (4/30)	15
19	Current year tax ceilings	CAD Docs / HUNT / Certified Reports (7/25)	13
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	15
22	Total current year taxable value of properties in territory ann…	CAD Docs / HUNT / Certified Reports (7/25)	11
23	Total current year taxable value of new improvements	CAD Docs / HUNT / Certified Reports (7/25)	11
27	Current year maximum compressed tax rate (MCR)	TEA / District	16
28A	Prior year enrichment tax rate	TEA / District	9
30A	Total current year debt — property tax revenue	*No source annotation*	
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	TEA / District	9
31	Certified prior year excess debt collections	Tax Office Docs	12
33A	Current year anticipated collection rate	Tax Office Docs	12
33B	Current year - 1 actual collection rate	Tax Office Docs	12
33C	Current year - 2 actual collection rate	Tax Office Docs	12
33D	Current year - 3 actual collection rate	Tax Office Docs	12
38	TCEQ certified expenses for pollution control	*No source annotation*	
43	Prior year voter-approval tax rate (disaster adjustment)	Tax Office Docs	17

Blue page numbers are hyperlinks — click to navigate directly to the source documentation page.

2025 Appraisal Totals **CAMPBELL ISD** HUNT CAD

SCA As of Roll # 23

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,210)	(Count) (0)	(Count) (2,210)
Land HS Value	48,245,189	0	48,245,189
Land NHS Value	59,066,595	0	59,066,595
Land Ag Market Value	269,251,964	0	269,251,964
Land Timber Market Value	0	0	0
Total Land Value	**376,563,748**	**0**	**376,563,748**
Improvement HS Value	169,373,868	0	169,373,868
Improvement NHS Value	48,715,836	0	48,715,836
Total Improvement	**218,089,704**	**0**	**218,089,704**
Market Value	**594,653,452**	**0**	**594,653,452**
BUSINESS PERSONAL PROPERTY	(129)	(0)	(129)
Market Value	**24,946,257**	**0**	**24,946,257**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,339)	(Total Count) (0)	(Total Count) (2,339)
TOTAL MARKET	**619,599,709**	**0**	**619,599,709**
Ag Productivity	2,547,897	0	2,547,897
Ag Loss (-)	266,704,067	0	266,704,067
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**352,895,642**	**0**	**352,895,642**
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	10,628,689	0	10,628,689
CB CAP Limitation Value (-)	764,670	0	764,670
NET APPRAISED VALUE	**341,502,283**	**0**	**341,502,283**
Total Exemption Amount	130,441,576	0	130,441,576
NET TAXABLE	**211,060,707**	**0**	1 **211,060,707**
TAX LIMIT/FREEZE ADJUSTMENT	**11,765,344**	**0**	2 **11,765,344**
LIMIT ADJ TAXABLE (I&S)	**199,295,363**	**0**	**199,295,363**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**199,295,363**	**0**	**199,295,363**

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

$1,354,742.57 = 199,295,363 * (0.666900 / 100) + $25,641.79

CAMPBELL ISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	249.507	270.135	280.000
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	190.692	213.200	219.454
3.	Special Education FTEs Detail Report	22.053	23.437	23.437
4.	Career & Technology FTEs	36.762	33.498	37.109
5.	Weighted ADA (WADA) Detail Report	579.572	671.147	695.861
	WADA-to-ADA Ratio	*2.323*	*2.484*	*2.485*
6.	PEIMS Enrollment	269	298	330
Property Values				
7.	Prior Tax Year State Certified Property Value	$184,533,416	$211,458,671	$208,578,949
8.	Current Tax Year State Certified Property Value	$211,458,671	$208,578,949	$207,080,858
	Year-Over-Year Value Change	14.59%	-1.36%	-0.72%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.666900	$0.666900	$0.666900
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.616900	$0.616900
11.	Maximum Compressed Tax Rate	$0.616900	$0.616900	$0.616900
	Tier Two, Level One Pennies (Golden Pennies)	*$0.050000*	*$0.050000*	*$0.050000*
	Tier Two, Level Two Pennies (Copper Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
	VTCS 2784g Pennies (Unequalized Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	[illegible]	$1,306,487	$1,297,234
	M&O Collections Relative to T2	[illegible]	93.9%	93.9%
13.	I&S Tax Rate	$0.000000	$0.000000	$0.000000
14.	I&S Tax Collections	$0	$0	$0
	I&S Collections Relative to T8	*0.0%*	*0.0%*	*0.0%*
15.	Total Tax Collections	$1,343,229	$1,306,487	$1,297,234
16.	Total Tax Levy	$1,350,666	$1,407,889	$1,397,898
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	249.507	270.135	299.257
19.	ASF ADA	255.140	249.507	270.135
20.	Per Capita Rate	$619.868	$471.190	$620.000
Program Intent Codes - Allotments				
Tier One Subchapter B and C Allotments		SY 2024-25	SY 2025-26	SY 2026-27
21.	11-Regular Program Allotment 48.051	$1,174,663	$1,325,038	$1,363,905
22.	Small and Mid-Size Allotment 48.101	$662,273	$845,338	$866,184
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$759,572	$881,028	$879,466
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$19,096	$18,645	$20,510
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$285,747	$319,606	$354,799
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$25,100	$27,173	$30,103
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$480,184	$459,439	$508,070
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***	$40,080	$63,342	$70,171
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$2,111	$1,290	$1,290
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$5,000	$5,000	$5,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$81,828	$223,201	$223,201
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$32,495	**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	$35,508	$35,508	$35,508
37.	99-New Instructional Facility Allotment 48.152	$0	$160,000	$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	$0	$0	$0
41.	Certification Examination Reimbursement 48.156	$870	$870	$870
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$10,000
42.	Teacher Retention Allotment 48.158	*N/A*	$200,000	$200,000
43.	Support Staff Retention Allotment 48.1581	*N/A*	$15,715	$16,147
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$8,000	$8,000
45.	School Safety Allotment 48.160	*N/A*	$72,780	$39,854
46.	Allotment for Basic Costs 48.161	*N/A*	$31,588	$34,993
47.	Total Cost of Tier One Detail Report	$3,604,527	$4,693,562	$4,668,071
48.	Local Fund Assignment	($1,304,489)	($1,286,724)	($1,277,482)
49.	Per Capita Distribution from Available School Fund (ASF)	($158,153)	($117,565)	($167,484)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$2,141,885	$3,289,273	$3,223,105
51.	Tier Two Detail Report	$256,660	$310,525	$326,273
52.	Other Programs Detail Report	$50,283	$21,375	$23,336
53.	Total FSP Operations Funding	$2,448,828	$3,621,172	$3,572,714
State Aid by Fund Code / Object Code - Funding Source				
M&O State Aid		SY 2024-25	SY 2025-26	SY 2026-27
54.	199/5812 - Foundation School Fund	$2,432,888	$3,603,292	$3,552,906
55.	199/5811 - Available School Fund	$158,153	$117,565	$167,484
56.	410/5829 - Instructional Materials & Technology Fund	$15,940	$17,880	$19,808
I&S State Aid				
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	$0	$0	$0
61.	TOTAL FSP/ASF STATE AID	$2,606,981	$3,738,737	$3,740,198
Local Revenue in Excess of Entitlement				
62.	Local Revenue in Excess of Entitlement Detail Report	$0	$0	$0
Summary of Total State/Local M&O Revenue				
	Total M&O State Aid (excl. recapture netting)	$2,606,981	$3,738,737	$3,740,198
	Total M&O Tax Collections	$1,343,229	$1,306,487	$1,297,234
	Total Recapture	$0	$0	$0
	Net Total State/Local M&O Revenue	$3,950,210	$5,045,224	$5,037,432
	Total State/Local M&O Revenue per ADA	$15,832	$18,677	$17,991
	M&O State Share	*66.0%*	*74.1%*	*74.2%*
	M&O Local Share	*34.0%*	*25.9%*	*25.8%*

4MO, 4IS, 28A

30C

Back to Source Documentation Links

Select Tax Year:	2025
Select Taxing Entity:	SCA - CAMPBELL ISD

Total CAD Certified Value	Total Final Value After Lawsuit	Total Value Loss

Note: if a taxing unit is not listed and/or there are no values displayed then there have not been any lawsuits finalized for that year.

5A, 5B, 6A, 6B

2026 Certification Totals | **CAMPBELL ISD** | HUNT CAD

SCA | **No-New-Revenue Tax Rate Assumption** | As of Roll # 0

New Value

Total New Market Value: $8,817,246

Total New Taxable Value [23]: $7,506,142

JETI

New Market Value: $0

New Taxable Value: $0

Chapter 313

New Market Value: $0

New Taxable Value: $0

TIF/TIRZ

New Market Value: $0

New Taxable Value: $0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count [10A]	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	38	2,534,241
BPPEX-AL	BPPEX-AL	2	138,108
BPPEX-TU	BPPEX-TU	12	204,696
DV2	Disabled Veterans 30% - 49%	1	7,500
HS	Homestead	21	2,220,823
LVE	Leased Vehicles (Special Exemption)	1	0
OV65	Over 65	3	77,476
SO	Solar (Special Exemption)	4	113,666
Partial Exemption Value Loss:		**82**	**5,296,510**
Total NEW Exemption Value			[10B] **5,296,510**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**5,296,510**

New Special Use (Ag/Timber)

Count [11A]	2025 Market Value [11B]	2026 Special Use	Loss
2	1,508,170	16,466	-1,491,704

New Annexations/Deannexations [9, 22]

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	93	229,239	116,098	184,298	140,000	104,129	33,538
A & E	752	205,092	118,890	186,091	140,000	79,372	33,448

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
10	7,483,689	6,567,047	4,540,490

CAMPBELL ISD **FY = 10/1 – 9/30**

SCA	M&O REFUND		TOTAL REFUND
TOTAL	$20,500.28		$20,500.28
MINUS 2025 REFUND	$10,679.79		$10,679.79
TOTAL BPP	$0.00		$0.00
MINUS 2025 REFUND BPP	$0.00		$0.00
REFUNDED PRIOR 2025	**$9,820.49** (15MO)	(15IS)	**$9,820.49**

SCA	
LINE 31: Excess Debt (31)	$1,309.81
LINE 33 A: (33A)	101%
LINE 33 B: (33B)	101%
LINE 33 C: (33C)	103%
LINE 33 D: (33D)	99%

2026 Certification Totals **CAMPBELL ISD** HUNT CAD

SCA As of Roll # 0

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,273)	(Count) (10)	(Count) (2,283)
Land HS Value	46,211,413	12,922	46,224,335
Land NHS Value	63,031,200	1,559,333	64,590,533
Land Ag Market Value	253,968,216	1,503,195	255,471,411
Land Timber Market Value	0	0	0
Total Land Value	**363,210,829**	**3,075,450**	**366,286,279**
Improvement HS Value	160,124,412	841,005	160,965,417
Improvement NHS Value	52,556,011	3,567,234	56,123,245
Total Improvement	**212,680,423**	**4,408,239**	**217,088,662**
Market Value	**575,891,252**	**7,483,689**	**583,374,941**
BUSINESS PERSONAL PROPERTY	(129)	(0)	(129)
Market Value	**27,969,120**	**0**	**27,969,120**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (2,402)	(Total Count) (10)	(Total Count) (2,412)
TOTAL MARKET	**603,860,372**	**7,483,689**	**611,344,061**
Ag Productivity	2,758,671	19,841	2,778,512
Ag Loss (-)	251,209,545	1,483,354	252,692,899
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**352,650,827**	**6,000,335**	**358,651,162**
	98.3%	1.7%	100.0%
HS CAP Limitation Value (-)	5,332,464	0	5,332,464
CB CAP Limitation Value (-)	717,993	478,258	1,196,251
NET APPRAISED VALUE	**346,600,370**	**5,522,077**	**352,122,447**
Total Exemption Amount	138,470,526	140,000	138,610,526
NET TAXABLE	**208,129,844**	18A **5,382,077**	17A **213,511,921**
TAX LIMIT/FREEZE ADJUSTMENT	**10,724,789**	**0**	19 **10,724,789**
LIMIT ADJ TAXABLE (I&S)	**197,405,055**	**5,382,077**	**202,787,132**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**197,405,055**	**5,382,077**	**202,787,132**

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

$1,382,336.24 = 202,787,132 * (0.666900 / 100) + $29,948.86

2026 Certification Totals

SCA

CAMPBELL ISD

Exemptions

HUNT CAD

As of Roll # 0

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	86,649,959	804	140,000	1	86,789,959	805
HS-Prorated	334,849	3	0	0	334,849	3
OV65-Local	0	0	0	0	0	0
OV65-State	10,035,993	378	0	0	10,035,993	378
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	60,000	1	0	0	60,000	1
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	153,741	12	0	0	153,741	12
DP-Prorated	0	0	0	0	0	0
DVHS	4,237,910	32	0	0	4,237,910	32
DVHS-Prorated	121,650	1	0	0	121,650	1
DVHSS	319,356	8	0	0	319,356	8
DVHSS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**101,913,458**	**1,239**	**140,000**	**1**	**102,053,458**	**1,240**
Disabled Veterans Exemptions						
DV1	34,000	4	0	0	34,000	4
DV2	27,000	3	0	0	27,000	3
DV3	22,000	4	0	0	22,000	4
DV4	189,264	28	0	0	189,264	28
DV4S	31,898	4	0	0	31,898	4
Subtotal for Disabled Veterans Exemptions	**304,162**	**43**	**0**	**0**	**304,162**	**43**
Special Exemptions						
LVE	0	1	0	0	0	1
PC	349,950	10	0	0	17B 349,950	10
SO	889,049	17	0	0	889,049	17
Subtotal for Special Exemptions	**1,238,999**	**28**	**0**	**0**	**1,238,999**	**28**
Absolute Exemptions						
EX-XN	201,346	5	0	0	201,346	5
EX-XN-PRORATED	0	0	0	0	0	0
EX-XR	1,986,718	10	0	0	1,986,718	10
EX-XR-PRORATED	0	0	0	0	0	0
EX-XV	27,848,894	63	0	0	27,848,894	63
EX-XV-PRORATED-	271,233	1	0	0	271,233	1
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**30,308,191**	**79**	**0**	**0**	**30,308,191**	**79**

Zero Value Confirmation

Tax Year 2026 · Generated July 30, 2026

District: CAMPBELL ISD
Submitted by: KC McDade, Support Manager, ARB Coordinator
Office: Hunt 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 18B: Values not on certified roll - current year	50-859	July 30, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	July 30, 2026

Back to Source Documentation Links

Selected School Year: 2026-2027

Selected District: CAMPBELL ISD (116910)

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption	$0
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)	$208,578,949
Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	$216,935,973
4. For Tax Year 2026	$213,511,921
5. Local Property Value Growth %:	-1.58%
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 %:	-1.58%
10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:	$0
11. Local Optional Homestead Exemption value change:	$0
12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)	$205,286,802
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.6169
14. **Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) ÷TY 2026 T2] or PY MCR :**	0.6169
15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000):	0.6254
16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90):	0.5628
17. **MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552):**	**0.6169**

Calculate Reset

District Comments:

Admin Comments:

SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate 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. [35] The school district shall provide its tax assessor with a copy of the letter. [36]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 205,175,007
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.6669 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. [37] 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.*	$ 0.6669 /$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.	$ 0.6669 /$100
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 0.6669 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... $ 0.6635 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate..... $ 0.6669 /$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

43

[35] Tex. Tax Code §26.045(d)
[36] Tex. Tax Code §26.045(i)
[37] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)