Clint Independent School District
2026-2027 Official Budget

General Fund			
Function	Description	2026-2027	
		Budget	Percentage
00	**Revenue**	**$126,907,086**	
11	Instruction	$72,481,496	57.11%
12	Instruction Resource/Media Services	$1,216,267	0.96%
13	Curriculum & Staff Development	$1,322,326	1.04%
21	Instructional Leadership	$2,142,459	1.69%
23	School Leadership	$7,777,566	6.13%
31	Guidance, Counseling & Evaluation	$4,112,085	3.24%
32	Social Work Services	$126,435	0.10%
33	Health Service	$1,455,548	1.15%
34	Student Pupil Transportation	$4,667,516	3.68%
35	Food Services	$500	0.00%
36	Extra Curricular Activity	$4,219,583	3.32%
41	General Administration	$4,684,988	3.69%
51	Maintenance & School Services	$15,396,201	12.13%
52	Security & Monitoring Services	$2,978,996	2.35%
53	Data Processing Services	$3,139,789	2.47%
61	Community Services	$90,331	0.07%
71	Lease Payments - GASB	$250,000	0.20%
81	Facility Acquisition & Construction	$300,000	0.24%
95	Juvenile Justice Alternative Ed Program (JJAEP)	$35,000	0.03%
99	Other Intergovernmental Charges (Tax Office)	$510,000	0.40%
Total Expenditures		**$126,907,086**	**100%**
***Estimated Excess or (Deficit)**			**$0**

Previously Approved Fund Balance Reduction Accounts			
11	Instruction	$1,131,227	24.20%
13	Curriculum & Staff Development	$464,152	9.93%
23	School Leadership	$213,664	4.57%
31	Guidance, Counseling & Evaluation	$94,999	2.03%
33	Health Service	$9,000	0.19%
34	Student Pupil Transportation	$75,000	1.60%
41	General Administration	$85,747	1.83%
51	Maintenance & School Services	$239,863	5.13%
53	Data Processing Services	$100,000	2.14%
81	Facility Acquisition & Construction	$2,260,404	48.36%
Total Fund Balance Expenditures		**$4,674,057**	**100%**

***Grand Total Estimated Excess or (Deficit)**	**($4,674,057)**

Child Nutrition Program			
Function	Description	2026-2027	
		Budget	Percentage
00	**Revenue**	**$10,972,100**	
35	Food Services	$10,704,329	101.58%
51	Maintenance & School Services	$267,771	2.54%
81	Facility Acquisition & Construction	$0	0.00%
	Total Expenditures	**$10,972,100**	**100.00%**
***Estimated Excess or (Deficit)**			**$0**

Fund Balance Reduction Accounts			
35	Food Services	$1,000,000	100.00%
	Total Fund Balance Expenditures	**$1,000,000**	**100.00%**
***Grand Total Estimated Excess or (Deficit)**			**($1,000,000)**

Debt Service Fund			
Function	Description	2026-2027	
		Budget	Percentage
00	**Revenue**	**$10,828,899**	
71	Debt Service Payments	$10,828,899	100.00%
	Total Expenditures	**$10,828,899**	**100.00%**
***Estimated Excess or (Deficit)**			**$0**

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Clint Independent School District	915-926-4000
School District's Name	Phone *(area code and number)*
14521 Horizon Blvd, Horizon City, TX, 79928	https://www.clintweb.net/
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

Source Documents — click to view index

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 2,109,930,941 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]	$ 48,280,830 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,061,650,111
4.	**Prior year total adopted tax rate**.	$ 1.1224 /$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: ..... $ 29,686,716	Source
	B. Prior year values resulting from final court decisions: ..... – $ 24,058,479	Source
	C. Prior year value loss. Subtract B from A. [4]	$ 5,628,237

[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:** ..... $ 18,861,149 Source **B. Prior year disputed value:** ..... – $ 8,499,387 Source **C. Prior year undisputed value.** Subtract B from A. [5]	$ 10,361,762
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 15,989,999
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,077,640,110
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: ..... $ 27,925,171 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 136,225,435 Source **C. Value loss.** Add A and B. [7]	$ 164,150,606
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.** ..... $ 148,501 Source **B. Current year productivity or special appraised value:** ..... - $ 4,471 Source **C. Value loss.** Subtract B from A. [8]	$ 144,030
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 164,294,636
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,913,345,474
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 21,475,390
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]	$ 816,057 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.	$ 22,291,447

[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] ..... $ 2,270,596,085 Source **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0 Source **C. Total current year value.** Subtract B from A.	$ 2,270,596,085
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] ..... $ 36,147,176 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.	$ 36,147,176
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]	$ 61,529,774 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]	$ 2,245,213,487
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.	$ 225,071,573 Source
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 225,071,573
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 2,020,141,914
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.1035 /$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]	$ 0.5821 /$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 ..... $ 0.1383 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.1383 /$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]	$ 0.7204 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: ..... $ 12,149,598 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 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. ..... – $ 3,800,110 D. **Adjust debt:** Subtract B and C from A.	Source Source Source $ 8,349,488

[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]	$ 20,599 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 8,328,889
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.2600 % Source B. Enter the prior year actual collection rate 100.5700% Source C. Enter the 2024 actual collection rate 100.2600 % Source D. Enter the 2023 actual collection rate 102.7000 % Source	100.2600 %
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.	$ 8,307,290
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,245,213,487
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.3700 /$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]	$ 1.0904 /$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.*	$ 2,245,213,487
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.	$ 1.0904 /$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 ..... $ 1.1035 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.0904 /$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 ▶ Jessie Cline

Printed Name of School District Representative

sign here ▶ 

School District Representative

08/10/2026

Date

[40] Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

CLINT ISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / EL PASO / Latest Prior Year Supplement	8
		CAD Docs / EL PASO / Certified Reports (7/25)	9
2	Prior year tax ceilings	CAD Docs / EL PASO / Latest Prior Year Supplement	8
4IS	Prior year I&S tax rate	TEA / District	10
4MO	Prior year M&O tax rate	TEA / District	10
5A	Original prior year ARB values	CAD Docs / EL PASO / Certified Reports (7/25)	9
5B	Prior year values from final court decisions	CAD Docs / EL PASO / Certified Reports (7/25)	9
6A	Prior year ARB certified value	CAD Docs / EL PASO / Certified Reports (7/25)	9
6B	Prior year disputed value	CAD Docs / EL PASO / Certified Reports (7/25)	9
9	Prior year taxable value of deannexed territory	CAD Docs / EL PASO / Certified Reports (7/25)	11
10A	Absolute exemptions — prior year market value	CAD Docs / EL PASO / Certified Reports (7/25)	11
10B	Partial exemptions	CAD Docs / EL PASO / Certified Reports (7/25)	11
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / EL PASO / Certified Reports (7/25)	11
11B	Current year productivity or special appraised value	CAD Docs / EL PASO / 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 / EL PASO / Certified Reports (7/25)	13
17B	Pollution control and energy storage system exemption	*No source annotation*	
18A	Current year taxable value of properties under protest	CAD Docs / EL PASO / Certified Reports (7/25)	14
18B	Current year value of properties not under protest or not certi…	*No source annotation*	
19	Current year tax ceilings	CAD Docs / EL PASO / Certified Reports (7/25)	15
20	Anticipated contested value	*No source annotation*	
22	Total current year taxable value of properties in territory ann…	CAD Docs / EL PASO / Certified Reports (7/25)	11
23	Total current year taxable value of new improvements	CAD Docs / EL PASO / Certified Reports (7/25)	11
27	Current year maximum compressed tax rate (MCR)	TEA / District	16
28A	Prior year enrichment tax rate	TEA / District	10
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	10
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	12

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

EL PASO County

2025 CERTIFIED TOTALS

ICL - CLINT I.S.D.

Grand Totals

As of Supplement 210

Property Count: 127,192

7/18/2026 4:10:59PM

Land	Value
Homesite:	399,380,651
Non Homesite:	436,058,242
Ag Market:	38,665,521
Timber Market:	0

Improvement	Value
Homesite:	2,272,160,254
Non Homesite:	834,246,008

Non Real	Count	Value
Personal Property:	1,389	354,298,881
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	38,665,521	0
Ag Use:	3,624,197	0
Timber Use:	0	0
Productivity Loss:	35,041,324	0

Total Land	(+)	874,104,414
Total Improvements	(+)	3,106,406,262
Total Non Real	(+)	354,298,881
Market Value	=	4,334,809,557
Productivity Loss	(-)	35,041,324
Appraised Value	=	4,299,768,233
Homestead Cap	(-)	279,949,675
23.231 Cap	(-)	42,755,328
Assessed Value	=	3,977,063,230
Total Exemptions Amount (Breakdown on Next Page)	(-)	1,850,053,916
Net Taxable	=	1 2,127,009,314

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	107,559,413	9,813,298	25,663.04	26,012.27	798
DPS	590,302	0	0.00	0.00	6
OV65	333,185,069	38,467,532	145,075.69	147,299.66	2,438
Total	441,334,784	48,280,830	170,738.73	173,311.93	3,242
Tax Rate	1.1224000				

Freeze Taxable	(-)	2 48,280,830
Freeze Adjusted Taxable	=	2,078,728,484

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
23,502,387.23 = 2,078,728,484 * (1.1224000 / 100) + 170,738.73

Certified Estimate of Market Value:	4,315,831,219
Certified Estimate of Taxable Value:	2,110,543,786
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

El Paso CAD
2026 Certified Totals
Supplemental Effective Rate Assumptions
Original Exemptions

CLINT I.S.D.

2025 25.25(D) Adjustment	19	1 1,782,776	add to Net Taxable from 2025 Certified Totals to get Line 1
2025 Taxable Value Lost from Court Decisions	18		
2025 Original Value		5A 29,686,716	Line 5A
2025 Court Decision Value		5B 24,058,479	Line 5B
2025 Value Loss		5,628,237	Line 5C
2025 Taxable Value Subject to a Chapter 42 Appeal	20		
2025 ARB Certified Value		6A 18,861,149	Line 6A, subtract from Net Taxable from 2025 Certified Totals to get Line 1
2025 Disputed Value		6B 8,499,387	Line 6B
2025 Undisputed Value		10,361,762	Line 6C
Expired Tax Abatements	0	0	add to Total New Value Taxable on 2026 Certified Totals Effective Rate Assumption to get Line 22

THE “UNDER ARB REVIEW TOTALS” SHOW LIKELY/RENDERED VALUES (THE ANTICIPATED VALUE THE ACCOUNTS WILL SETTLE AT)

Please use the average home values from the separate spreadsheet and disregard the average home value information on the Certified Totals Report

The value loss due to the 20% circuit breaker on non-homestead real property can be found on the “23.231 Cap” line of the Certified Totals Report

The TEA may require additional M&O rate compression in 2026, but the amount will not be known until the end of August

CLINT ISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	9,206.770	9,031.860	8,825.715
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	8,087.443	7,815.673	7,625.426
3.	Special Education FTEs Detail Report	465.933	519.642	519.642
4.	Career & Technology FTEs	653.394	696.545	680.647
5.	Weighted ADA (WADA) Detail Report	14,546.766	14,800.168	14,536.344
	WADA-to-ADA Ratio	*1.580*	*1.639*	*1.647*
6.	PEIMS Enrollment	10,077	9,847	9,622
Property Values				
7.	Prior Tax Year State Certified Property Value	$1,818,657,052	$2,039,445,065	$2,136,184,788
8.	Current Tax Year State Certified Property Value	$2,039,445,065	$2,136,184,788	$2,258,737,859
	Year-Over-Year Value Change	12.14%	4.74%	5.74%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.755200	$0.752400	$0.720400
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.614100	$0.582100
11.	Maximum Compressed Tax Rate	$0.616900	$0.614100	$0.582100
	Tier Two, Level One Pennies (Golden Pennies)	*$0.080000*	*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)	*$0.058300*	*$0.058300*	*$0.058300*
	VTCS 2784g Pennies (Unequalized Pennies)	*$0.000000*	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	$14,921,281	$15,415,410	$15,598,375
	M&O Collections Relative to T2	96.9%	95.9%	95.9%
13.	I&S Tax Rate	$0.380000	$0.370000	$0.370000
14.	I&S Tax Collections	$7,438,849	$7,511,119	$7,904,035
	I&S Collections Relative to T8	96.0%	95.0%	94.6%
15.	Total Tax Collections	$22,360,130	$22,926,529	$23,502,410
16.	Total Tax Levy	$22,957,849	$24,860,094	$25,485,514
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	9,183.417	9,031.860	8,825.715
19.	ASF ADA	9,395.604	9,206.770	9,031.860
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	$49,818,649	$48,574,408	$47,392,020
22.	Small and Mid-Size Allotment 48.101	$0	$0	$0
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$12,379,711	$13,843,234	$13,843,234
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$138,600	$152,889	$149,160
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$13,285,414	$13,267,485	$12,965,513
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$2,434,859	$2,306,225	$2,253,587
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$5,560,633	$6,005,299	$5,868,734
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***	$1,876,125	$1,945,854	$1,901,441
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$181,199	$194,242	$189,782
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$267,000	$223,000	$223,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$3,330,328	$5,436,912	$5,523,412
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$301,834	**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	$1,121,431	$1,121,431	$1,121,431
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	$0	$0	$0
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40.	College Preparation Assessment Reimbursement 48.155	$30,654	$39,701	$39,701
41.	Certification Examination Reimbursement 48.156	$19,998	$30,590	$30,590
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$0
42.	Teacher Retention Allotment 48.158	*N/A*	$2,585,000	$2,585,000
43.	Support Staff Retention Allotment 48.1581	*N/A*	$351,705	$343,144
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$326,000	$326,000
45.	School Safety Allotment 48.160	*N/A*	$660,132	$655,783
46.	Allotment for Basic Costs 48.161	*N/A*	$1,043,782	$1,019,958
47.	Total Cost of Tier One Detail Report	$90,746,436	$98,107,889	$96,431,491
48.	Local Fund Assignment	($12,581,337)	($13,118,311)	($13,148,113)
49.	Per Capita Distribution from Available School Fund (ASF)	($5,824,034)	($4,338,138)	($5,599,753)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$72,341,065	$80,651,440	$77,683,625
51.	Tier Two Detail Report	$15,919,181	$15,983,660	$15,485,741
52.	Other Programs Detail Report	$2,143,659	$855,844	$847,736
53.	Total FSP Operations Funding	$90,403,905	$97,490,944	$94,017,102
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	$89,803,483	$96,900,124	$93,439,767
55.	199/5811 - Available School Fund	$5,824,034	$4,338,138	$5,599,753
56.	410/5829 - Instructional Materials & Technology Fund	$600,422	$590,820	$577,335
I&S State Aid				
57.	599/5829 - EDA	$2,031,073	30C	$1,171,096
58.	599/5829 - Instructional Facilities Allotment (Bond)	$2,671,190		$2,029,724
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$33,956	$195,369	$599,291
61.	TOTAL FSP/ASF STATE AID	$100,964,158	$106,024,836	$103,416,966
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)	$96,227,939	$101,829,082	$99,616,855
	Total M&O Tax Collections	$14,921,281	$15,415,410	$15,598,375
	Total Recapture	$0	$0	$0
	Net Total State/Local M&O Revenue	$111,149,220	$117,244,492	$115,215,230
	Total State/Local M&O Revenue per ADA	$12,073	$12,981	$13,054
	M&O State Share	*86.6%*	*86.9%*	*86.5%*
	M&O Local Share	*13.4%*	*13.1%*	*13.5%*

4MO, 4IS, 28A

Back to Source Documentation Links

EL PASO County

2026 CERTIFIED TOTALS

ICL - CLINT I.S.D.

As of Certification

Property Count: 128,391

Effective Rate Assumption

7/18/2026 4:04:10PM

New Value

TOTAL NEW VALUE MARKET:	**$307,428,349**
TOTAL NEW VALUE TAXABLE:	**$225,071,573**

23

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, re	26	2025 Market Value	$27,925,171
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$27,925,171**

10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	939	$42,120,616
145D	11.145 (d) Multiple Situs, Leases	383	$5,287,243
145D1	11.145 (d-1) Multiple Situs, Consignment	5	$16,914
145F	11.145 (f) Single Situs, Related Business Entity	87	$3,701,400
DP	Disability	16	$424,414
DV1	Disabled Veterans 10% - 29%	6	$30,733
DV2	Disabled Veterans 30% - 49%	7	$37,500
DV3	Disabled Veterans 50% - 69%	8	$60,321
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	$0
DV4	Disabled Veterans 70% - 100%	159	$732,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	8	$60,000
DVHS	Disabled Veteran Homestead	60	$8,723,682
HS	Homestead	545	$71,189,995
OV65	Over 65	132	$3,840,617
	PARTIAL EXEMPTIONS VALUE LOSS	**2,356**	**$136,225,435**

10B

NEW EXEMPTIONS VALUE LOSS **$164,150,606**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$164,150,606**

New Ag / Timber Exemptions

2025 Market Value	11A $148,501	Count: 9
2026 Ag/Timber Use	11B $4,471	
NEW AG / TIMBER VALUE LOSS	**$144,030**	

22 **New Annexations**

9 **New Deannexations**

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,843	$205,957	$140,127	$65,830

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,701	$204,916	$139,814	$65,102

CITY OF EL PASO
CONSOLIDATED TAX OFFICE

Certification of Collection Rates and Excess Debt Collections

No.	Jurisdiction	2026 Certified Collection Rate (%)	2025 Excess Debt Collections ($)	Previous Yrs Refunds (Line 16/15)
01	City of El Paso	98.27	476,326	7,686,607
03	El Paso ISD	98.67	-443,238	5,368,797
04	City of Socorro	100.43	423,190	59,355
05	Ysleta ISD	97.42	-7,347,459	3,370,855
06	El Paso County	98.46	-122,223	4,623,885
07	EPCC	98.75	-	1,137,986
08	University Medical Center	98.52	-210,580	2,264,858
09	Socorro ISD	96.53	-929,479	5,203,884
10	Clint ISD	100.26	20,599	489,766
11	Fabens ISD	95.40	-39,064	60,173
12	Town of Clint	100.00	606	5,353
14	Horizon Reg MUD	98.96	-	75,550
15	ESD#1	99.38	-15,982	64,671
16	Anthony ISD	98.17	-1,080	56,860
17	Town of Anthony	98.26	-247	38,311
18	Canutillo ISD	98.43	-22,035	998,691
19	San Elizario ISD	100.24	-3,075	48,099
20	Tornillo ISD	98.25	-73,827	28,699
22	Haciendas del Norte WD	99.78	-	153
25	Lower Valley WD	98.96	-	63,702
27	ESD#2	99.70	45,898	29,614
30	Tornillo Water District	101.05	-	285
31	Town of Horizon City	98.39	371,211	20,342
34	Paseo Del Este MUD #10	99.17	-	15,392
35	Paseo Del Este MUD #1	97.70	-	100,691
36	Paseo Del Este MUD #3	97.66	-	5,170
37	Paseo Del Este MUD #11	98.82	-	734
38	Village of Vinton	99.66	11,593	5,716
39	Paseo Del Este MUD #2	99.73	-	5,567
44	El Paso WCID #4	94.19	-	534
49	Paseo Del Este MUD #5	93.65	-	101,354
50	Paseo Del Este MUD #6	99.23	-	184
51	Paseo Del Este MUD #7	99.44	-	3,763
52	Paseo Del Este MUD #8	99.55	-	1,324
53	Paseo Del Este MUD #9	99.78	-	1,918
55	Paseo Del Este MUD #4	98.93	-	6,207
56	City of San Elizario	100.23	-	137
57	City of El Paso MMD #1	99.20	83,782	136
58	HMUD Hunt Communities DA	99.38	-	712
59	HMUD Hunt Properties DA	100.00	-	-
60	HMUD Rancho Desierto Bello DA	99.80	-	103
63	HMUD Ravenna DA	99.72	-	321
64	HMUD Defined Area No. 6	100.00	-	-

Maria O. Pasillas

Maria O. Pasillas, RTA
Tax Assessor / Collector

EL PASO County

2026 CERTIFIED TOTALS

ICL - CLINT I.S.D.

ARB Approved Totals

As of Certification

Property Count: 127,621

7/18/2026 4:03:32PM

Land	Value
Homesite:	278,936,460
Non Homesite:	552,446,815
Ag Market:	38,367,254
Timber Market:	0

Improvement	Value
Homesite:	1,955,506,573
Non Homesite:	1,311,860,506

Non Real	Count	Value
Personal Property:	1,338	434,588,806
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	38,367,254	0
Ag Use:	3,532,864	0
Timber Use:	0	0
Productivity Loss:	34,834,390	0

Total Land	(+)	869,750,529
Total Improvements	(+)	3,267,367,079
Total Non Real	(+)	434,588,806
Market Value	=	4,571,706,414
Productivity Loss	(-)	34,834,390
Appraised Value	=	4,536,872,024
Homestead Cap	(-)	180,307,651
23.231 Cap	(-)	35,021,807
Assessed Value	=	4,321,542,566
Total Exemptions Amount (Breakdown on Next Page)	(-)	2,050,946,481
Net Taxable	=	17A 2,270,596,085

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	111,470,284	11,796,385	24,777.78	28,908.13	764
DPS	642,227	31,081	0.00	0.00	6
OV65	369,816,098	49,070,879	177,094.20	199,490.48	2,566
Total	481,928,609	60,898,345	201,871.98	228,398.61	3,336
Tax Rate	1.1224000				

Freeze Taxable	(-)	60,898,345
Freeze Adjusted Taxable	=	2,209,697,740

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
25,003,519.41 = 2,209,697,740 * (1.1224000 / 100) + 201,871.98

Certified Estimate of Market Value:	4,571,706,414
Certified Estimate of Taxable Value:	2,270,596,085
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

EL PASO County

2026 CERTIFIED TOTALS

ICL - CLINT I.S.D.

Under ARB Review Totals

As of Certification

Property Count: 770

7/18/2026 4:03:32PM

Land	Value
Homesite:	3,728,267
Non Homesite:	4,538,374
Ag Market:	192,672
Timber Market:	0

Improvement	Value
Homesite:	27,931,797
Non Homesite:	25,346,380

Non Real	Count	Value
Personal Property:	76	7,915,520
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	192,672	0
Ag Use:	97,657	0
Timber Use:	0	0
Productivity Loss:	95,015	0

Total Land	(+)	8,459,313
Total Improvements	(+)	53,278,177
Total Non Real	(+)	7,915,520
Market Value	=	69,653,010
Productivity Loss	(-)	95,015
Appraised Value	=	69,557,995
Homestead Cap	(-)	49,119
23.231 Cap	(-)	188,775
Assessed Value	=	69,320,101
Total Exemptions Amount (Breakdown on Next Page)	(-)	33,172,925
Net Taxable	=	18A 36,147,176

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	896,164	0	0.00	2,371.13	14
OV65	4,013,230	631,429	6,453.77	12,536.59	37
Total	4,909,394	631,429	6,453.77	14,907.72	51
Tax Rate	1.1224000				

Freeze Taxable	(-)	631,429
Freeze Adjusted Taxable	=	35,515,747

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
405,082.51 = 35,515,747 * (1.1224000 / 100) + 6,453.77

Certified Estimate of Market Value:	57,990,096
Certified Estimate of Taxable Value:	24,905,561
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

EL PASO County

2026 CERTIFIED TOTALS

ICL - CLINT I.S.D.

Grand Totals

As of Certification

Property Count: 128,391

7/18/2026 4:03:32PM

Land	Value
Homesite:	282,664,727
Non Homesite:	556,985,189
Ag Market:	38,559,926
Timber Market:	0

Improvement	Value
Homesite:	1,983,438,370
Non Homesite:	1,337,206,886

Non Real	Count	Value
Personal Property:	1,414	442,504,326
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	38,559,926	0
Ag Use:	3,630,521	0
Timber Use:	0	0
Productivity Loss:	34,929,405	0

Total Land	(+)	878,209,842
Total Improvements	(+)	3,320,645,256
Total Non Real	(+)	442,504,326
Market Value	=	4,641,359,424
Productivity Loss	(-)	34,929,405
Appraised Value	=	4,606,430,019
Homestead Cap	(-)	180,356,770
23.231 Cap	(-)	35,210,582
Assessed Value	=	4,390,862,667
Total Exemptions Amount (Breakdown on Next Page)	(-)	2,084,119,406
Net Taxable	=	2,306,743,261

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	112,366,448	11,796,385	24,777.78	31,279.26	778
DPS	642,227	31,081	0.00	0.00	6
OV65	373,829,328	49,702,308	183,547.97	212,027.07	2,603
Total	486,838,003	61,529,774	208,325.75	243,306.33	3,387
Tax Rate	1.1224000				

Freeze Taxable	(-)	19 61,529,774
Freeze Adjusted Taxable	=	2,245,213,487

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
25,408,601.93 = 2,245,213,487 * (1.1224000 / 100) + 208,325.75

Certified Estimate of Market Value:	4,629,696,510
Certified Estimate of Taxable Value:	2,295,501,646
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Selected School Year: 2026-2027

Selected District: CLINT ISD (071901)

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)	$2,136,184,788
Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	$2,133,302,594
4. For Tax Year 2026	$2,306,743,261
5. Local Property Value Growth %:	8.13%
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 %:	8.13%
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)	$2,309,859,782
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.6141
14. **Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) ÷TY 2026 T2] or PY MCR :**	0.5821
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):**	**0.5821**

Calculate Reset

District Comments:

Admin Comments: