Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Westhoff ISD

Date: 08/03/2026 09:24 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	$1,608,446,026
2. Last year's M&O tax rate.	$0.666900
3. M&O taxes refunded for years preceding tax year 2025.	$2,810
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	$10,729,537
5. This year's total taxable value. Enter line 21 of the No New Revenue Tax Rate Worksheet.	$1,568,041,137
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.666900
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	$10,457,266
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	$-272,271
Comparison of Total Tax Rates	
9. No New Revenue Total Tax Rate.	$0.681090
10. This year's proposed total tax rate.	$0.666900
11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.	$-0.014190
12. Percentage change in total tax rate. Divide Line 11 by line 9.	-2.08%
Comparison of M&O Tax Rates	
13. No New Revenue M&O Tax Rate.	$0.61690
14. This year's proposed M&O tax rate.	$0.666900
15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.	$0.050000
16. Percentage increase/decrease. Divide line 15 by line 13.	8.11%
Raised M&O Taxes on a $100,000 Home	
17. This year's taxable value on a $100,000 home.	$100000
18. Last year's M&O tax rate.	$0.666900
19. This year's proposed M&O tax rate.	$0.666900
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	$0.00
21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.	0.00%

Notice of Adopted 2026 Tax Rate

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by Westhoff ISD.

§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate

Entity Name: Westhoff ISD **Date: 08/03/2026 09:24 AM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate does not exceed the no-new-revenue tax rate. A motion to adopt an ordinance, resolution, or order setting the tax rate does not require the language about "tax increase" as stated in §26.05(b) of Property Tax Code.

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. The ordinance, resolution, or order setting this year's tax rate does not require the statements about "tax increase" as specified in §26.05(b) of Property Tax Code.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by Westhoff ISD.

Steps Required for Discussion, Proposal, and Adoption of Budget

Entity Name: Westhoff ISD **Date: 08/03/2026 09:24 AM**

Taxpayer Impact Statement (Required when Discussing or Adopting the Budget):

If the taxing unit will be discussing or adopting the budget, add the below statement to the open meeting notice. The taxing unit also must post the proposed budget on the taxing unit's homepage.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$0	Adopted 2025 Tax Rate: $0.666900	$0.00
FY 2026-2027 (TY 2026)	$0	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.666900	$0.00

2026 Governing Body Summary*
Benchmark 2026 Tax Rates
Westhoff ISD

Date: 08/03/2026 09:24 AM

Last Year's Tax Levy**: $10,748,687

DESCRIPTION OF TAX RATE	TAX RATE PER $100	THIS YEAR'S TAX LEVY***	ADDITIONAL TAX LEVY
Last Year's Tax Rate	$0.666900	$10,472,573	
One Percent $100 Tax Increase****	$0.673569	$10,577,146	$104,573
One Cent per $100 Tax Increase****	$0.676900	$10,629,377	$156,804
Voter-Approval Tax Rate	$0.66690	$10,472,573	$0
Proposed Tax Rate	$0.666900	$10,472,573	$0

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Calculated using lines 3 and 4 of the No-New-Revenue Tax Rate Worksheet and last year's frozen tax levy on homesteads of the elderly or disabled. Includes all appraisal roll supplements and corrections other than those made under Tax Code Section 25.25(d) (one-fourth and one-third appraisal error correction).

***This year's tax levies are calculated using line 20 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

****Tax increase compared to last year's tax rate.

*****SCHOOL DISTRICTS: The school M&O tax rate limit is determined for each individual school district by the Texas Education Agency. Please check the TEA website for your Maximum Compressed Rate (MCR). The I&S tax rate is limited by the $0.50 test to the Attorney General for 'New' debt plus a rate for 'Old' debt. The $0.50 test is that school districts must demonstrate to the Attorney Generalâ€™s Office their ability to pay the principal and interest on any proposed bonds, as well as all outstanding bonds, from a tax rate not to exceed 50 cents. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt. See State Comptroller's Truth-in-Taxation webspage for more information.