2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Navarro Independent School District
School District's Name

830-372-1930
Phone *(area code and number)*

6450 N State Hwy 123, Seguin, TX, 78155
School District's Address, City, State, ZIP Code

https://www.navarroisd.us/
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]	$ 1,935,348,929 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]	$ 162,497,701 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,772,851,228
4.	**Prior year total adopted tax rate**.	$ 1.2228 /$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:** . . . . . $ 630,000 Source **B. Prior year disputed value:** . . . . . – $ 630,000 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.	$ 1,772,851,228
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: . . . . . $ 1,220,777 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 95,088,888 Source **C. Value loss.** Add A and B. [7]	$ 96,309,665
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.** . . . . . $ 0 Source **B. Current year productivity or special appraised value:** . . . . . - $ 0 Source **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 96,309,665
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,676,541,563
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 20,500,750
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]	$ 864,979 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.	$ 21,365,729

[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] .... $ 2,156,958,862 **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 **C. Total current year value.** Subtract B from A.	$ 2,156,958,862
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] .... $ 77,260,183 **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 **C. Total value under protest or not certified.** Add A and B.	$ 77,260,183
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]	$ 171,720,079
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
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 2,062,498,966
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
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.	$ 145,255,356
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 145,255,356
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,917,243,610
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.1144 /$100

Source Source Source Source Source Source Source Source

[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]	$ 0.5628 /$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 .... $ 0.1059 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.1059 /$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]	$ 0.6687 /$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: .... $ 10,374,569 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. .... – $ 701,058 Source D. **Adjust debt:** Subtract B and C from A.	$ 9,673,511

[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]	$ 0 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 9,673,511
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] 100.0000 % Source B. Enter the prior year actual collection rate 97.3900% Source C. Enter the 2024 actual collection rate 97.4700 % Source D. Enter the 2023 actual collection rate 97.4300 % Source	100.0000 %
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.	$ 9,673,511
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,062,498,966
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.4690 /$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]	$ 1.1377 /$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.*	$ 2,062,498,966
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.	$ 1.1377 /$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. . . . . $ 1.1144 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 1.1377 /$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 ________________________________
Printed Name of School District Representative

sign here ________________________________ ________________
School District Representative Date

[40] Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

NAVARRO ISD | 2026 | Minimum Debt Service Rate

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / GUADALUPE / Latest Prior Year Supplement	8
2	Prior year tax ceilings	CAD Docs / GUADALUPE / 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
		CAD Docs / Other	11
5B	Prior year values from final court decisions	CAD Docs / Other	10
		CAD Docs / Other	11
6A	Prior year ARB certified value	CAD Docs / Other	12
6B	Prior year disputed value	CAD Docs / Other	12
9	Prior year taxable value of deannexed territory	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
10A	Absolute exemptions — prior year market value	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
10B	Partial exemptions	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
11B	Current year productivity or special appraised value	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	14
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	14
17A	Certified values	CAD Docs / GUADALUPE / Certified Reports (7/25)	15
17B	Pollution control and energy storage system exemption	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
18A	Current year taxable value of properties under protest	CAD Docs / GUADALUPE / Certified Reports (7/25)	16
18B	Current year value of properties not under protest or not certi…	CAD Docs / GUADALUPE / Certified Reports (7/25)	17
19	Current year tax ceilings	CAD Docs / GUADALUPE / Certified Reports (7/25)	18
20	Anticipated contested value	CAD Docs / Other	11
22	Total current year taxable value of properties in territory ann…	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
23	Total current year taxable value of new improvements	CAD Docs / GUADALUPE / Certified Reports (7/25)	13
27	Current year maximum compressed tax rate (MCR)	TEA / District	19
28A	Prior year enrichment tax rate	TEA / District	9
30A	Total current year debt — property tax revenue	TEA / District	20
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	21
33A	Current year anticipated collection rate	Tax Office Docs	21
33B	Current year - 1 actual collection rate	Tax Office Docs	14
33C	Current year - 2 actual collection rate	Tax Office Docs	14
33D	Current year - 3 actual collection rate	Tax Office Docs	14
38	TCEQ certified expenses for pollution control	*No source annotation*	
43	Prior year voter-approval tax rate (disaster adjustment)	Tax Office Docs	14

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

GUADALUPE County

2025 CERTIFIED TOTALS

As of Supplement 104

NAS - NAVARRO I.S.D.

Property Count: 10,679

Grand Totals

7/21/2026 5:22:55PM

Land		Value			
Homesite:		318,777,105			
Non Homesite:		269,849,226			
Ag Market:		759,372,469			
Timber Market:		0	**Total Land**	(+)	1,347,998,800

Improvement		Value			
Homesite:		1,235,345,463			
Non Homesite:		635,141,769	**Total Improvements**	(+)	1,870,487,232

Non Real	Count	Value			
Personal Property:	432	597,009,073			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	597,009,073
			Market Value	=	3,815,495,105

Ag	Non Exempt	Exempt			
Total Productivity Market:	758,364,512	1,007,957			
Ag Use:	7,577,435	20,167	**Productivity Loss**	(-)	750,787,077
Timber Use:	0	0	**Appraised Value**	=	3,064,708,028
Productivity Loss:	750,787,077	987,790			

Homestead Cap	(-)	43,611,924
23.231 Cap	(-)	12,400,785
Assessed Value	=	3,008,695,319
Total Exemptions Amount (Breakdown on Next Page)	(-)	1,073,346,390
Net Taxable	=	1,935,348,929

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	35,273,282	13,338,749	73,360.30	87,230.18	138
DPS	2,265,937	717,106	608.43	1,483.68	11
OV65	355,453,662	148,441,846	638,228.55	693,616.32	1,114
Total	392,992,881	162,497,701	712,197.28	782,330.18	1,263
Tax Rate	1.2228000				

Freeze Taxable (-) 162,497,701

Freeze Adjusted Taxable = 1,772,851,228

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
22,390,622.10 = 1,772,851,228 * (1.2228000 / 100) + 712,197.28

Certified Estimate of Market Value:	3,815,495,105
Certified Estimate of Taxable Value:	1,935,348,929

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

NAVARRO ISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	2,517.947	2,842.935	3,209.087
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	2,195.177	2,471.300	2,809.620
3.	Special Education FTEs Detail Report	123.450	155.544	155.544
4.	Career & Technology FTEs	199.320	216.091	243.922
5.	Weighted ADA (WADA) Detail Report	3,647.070	4,300.456	4,718.829
	WADA-to-ADA Ratio	*1.448*	*1.513*	*1.470*
6.	PEIMS Enrollment	2,702	3,050	3,443
Property Values				
7.	Prior Tax Year State Certified Property Value	$1,459,147,341	$1,769,807,734	$1,893,397,944
8.	Current Tax Year State Certified Property Value	$1,769,807,734	$1,893,397,944	$2,156,649,111
	Year-Over-Year Value Change	21.29%	6.98%	13.90%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.722800	$0.722800	$0.668700
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.616900	$0.562800
11.	Maximum Compressed Tax Rate	$0.616900	$0.616900	$0.562800
	Tier Two, Level One Pennies (Golden Pennies)	*$0.080000*	*$0.080000*	*$0.080000*
	Tier Two, Level Two Pennies (Copper Pennies)	*$0.025900*	*$0.025900*	*$0.025900*
	VTCS 2784g Pennies (Unequalized Pennies)	[illegible]	*$0.000000*	*$0.000000*
12.	M&O Tax Collections Detail Report	$13,011,099	$13,289,858	$14,171,199
	M&O Collections Relative to T2	*101.7%*	*97.1%*	*98.3%*
13.	I&S Tax Rate	$0.459900	$0.500000	$0.469019
14.	I&S Tax Collections	$8,195,845	$9,093,656	$9,867,508
	I&S Collections Relative to T8	*98.8%*	*96.1%*	*97.6%*
15.	Total Tax Collections	$21,206,944	$22,383,514	$24,038,707
16.	Total Tax Levy	$21,458,202	$23,135,906	$24,549,772
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	2,517.947	2,842.935	3,209.087
19.	ASF ADA	2,259.209	2,517.947	2,842.935
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	$13,522,290	$15,359,130	$17,461,791
22.	Small and Mid-Size Allotment 48.101	$948,316	$1,163,982	$1,146,325
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$3,582,886	$4,480,657	$4,438,443
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$144,144	$186,450	$210,689
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, **spend req. repealed beginning with 25-26 school year**)*	$1,594,978	$1,977,458	$2,230,486
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$101,642	$110,368	$124,583
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$1,783,350	$1,949,425	$2,179,469
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***	$269,303	$414,677	$468,084
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$53,153	$61,119	$69,040
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$134,000	$125,000	$125,000
32.	Fast Growth Allotment 48.111	$214,262	$472,827	$839,922
33.	Teacher Incentive Allotment 48.112	$22,684	$415,232	$22,684
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$85,179	**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	$374,006	$374,006	$374,006
37.	99-New Instructional Facility Allotment 48.152	$0	$270,758	$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	$3,300	$3,300	$3,300
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$0
42.	Teacher Retention Allotment 48.158	*N/A*	$1,212,000	$1,212,000
43.	Support Staff Retention Allotment 48.1581	*N/A*	$119,636	$134,733
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$77,000	$77,000
45.	School Safety Allotment 48.160	*N/A*	$194,146	$201,872
46.	Allotment for Basic Costs 48.161	*N/A*	$323,300	$364,939
47.	Total Cost of Tier One Detail Report	$22,833,493	$29,290,471	$31,684,366
48.	Local Fund Assignment	($10,917,944)	($11,680,372)	($12,137,621)
49.	Per Capita Distribution from Available School Fund (ASF)	($1,400,411)	($1,186,431)	($1,762,620)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$10,515,138	$16,423,668	$17,784,125
51.	Tier Two Detail Report	$2,411,680	$2,918,368	$3,157,107
52.	Other Programs Detail Report	$1,481,464	$770,319	$846,295
53.	Total FSP Operations Funding	$14,408,282	$20,112,355	$21,787,527
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	$14,256,302	$19,929,355	$21,580,957
55.	199/5811 - Available School Fund	$1,400,411	$1,186,431	$1,762,620
56.	410/5829 - Instructional Materials & Technology Fund	$151,980	$183,000	$206,569
I&S State Aid			***ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).↓***	***ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).↓***
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	$942,497	***$1,666,798***	***$701,058***
61.	TOTAL FSP/ASF STATE AID	$16,751,190	$22,965,584	$24,251,204
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)	$15,808,693	$21,298,786	$23,550,147
	Total M&O Tax Collections	$13,011,099	$13,289,858	$14,171,199
	Total Recapture	$0	$0	$0
	Net Total State/Local M&O Revenue	$28,819,792	$34,588,644	$37,721,346
	Total State/Local M&O Revenue per ADA	$11,446	$12,167	$11,755
	M&O State Share	*54.9%*	*61.6%*	*62.4%*
	M&O Local Share	*45.1%*	*38.4%*	*37.6%*

Main Office
3000 N. Austin St.
Seguin, Texas 78155
(830)303-3313 Option 1
Option 0
(830)372-2874 (Fax)

Schertz Substation
1052 FM 78, Suite 103
Schertz, Texas 78154
(830)303-3313

July 24, 2026

Dear Taxing Jurisdiction,

As outlined within Section 26.01 of the Texas Tax Code, appraisal districts are required to prepare and certify to the assessor for each taxing unit, participating in the district, an appraisal roll listing your unit's taxable property. Provided within this report is a copy of the 2025 certified totals report for your taxing unit reported to your respective assessor.

The 2026 report is a combination of three primary documents, (if applicable) litigation reports, and the Top Ten Taxpayers Report:

1. TX Tax Code §26.01 Certification Page
2. 2026 Certified Totals Report (as of Supplement 0)
3. 2025 Adjusted Certified Totals Report (as of Supplement 104)[1]
4. Loss to Litigation Report (If applicable) 5A, 5B
5. Active Litigation Report (If applicable)
6. Tax Increment Reinvestment Zone Report (If applicable)
7. Top Ten Taxpayers Report (2025 & 2026)

The **§26.01 Certification page** outlines the three key value components certified by our office. The **§26.01a** value represents the certified net taxable value for properties not under ARB review. The **§26.01c** section identifies the number of accounts still under ARB review at the time of certification, along with their combined net taxable value. For budgeting purposes, an estimated value is also provided, based on either the taxpayer's stated value (if submitted) or the lower of the current or prior year's value. When applicable, **§26.01d** includes the number of accounts and total net taxable value for properties known to the district but not yet added to the appraisal roll.

The remaining two primary documents included in the 2026 report provide a comprehensive overview of certified property tax data. The **2026 Certified Totals Report (Supplement 0)** reflects the exemption amounts in effect for the current year, including the Homestead, Over-65, and Disabled Person exemption amounts approved by voters in November 2025 under **Senate Bills 4 and 23**. Additionally, **2025 Adjusted Certified Total Reports** are included for taxing units which levied a tax in 2025. These reports provide the most recent adjusted certified values for 2025, as of our office's last processed supplement (104).

[1] New Taxing Units for 2026 excluded

Zero Value Confirmation

Tax Year 2026 · Generated August 09, 2026

District: NAVARRO ISD
Submitted by: Peter Snaddon, Chief Appraiser
Office: Guadalupe 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 5A: Prior year value lost - court appeals (original)	50-859	August 09, 2026
Form 50-859, Line 5B: Prior year value lost - court appeals (final)	50-859	August 09, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 09, 2026

GUADALUPE APPRAISAL DISTRICT

Active Litigation – Certification Insert

Taxing Unit: NAVARRO I.S.D.

Active litigated accounts as of: 7/21/2026

Owner	Prop ID	Year	Status	Cause #	Situs	Certified Value	Opinion of Value	Value in Dispute
SUTTER J DOUGLAS & KAREN S	38995	2024	Active	25-2090-CV-C	445 RIVER SPRINGS DR, TX	621,794	0	621,794
Subtotal – 2024					**1 account(s)**	**621,794**	**0**	**621,794**
SUTTER J DOUGLAS & KAREN S	38995	2025	Active	25-2090-CV-C	445 RIVER SPRINGS DR, TX	630,000	0	630,000
Subtotal – 2025					**1 account(s)**	**630,000**	**0**	**630,000**
TOTAL – NAVARRO I.S.D.				**2**	**2 account(s)**	**1,251,794**	**0**	**1,251,794**

6A, 6B

GUADALUPE County	**2026 CERTIFIED TOTALS**	As of Certification
	NAS - NAVARRO I.S.D.	
Property Count: 11,443	**Effective Rate Assumption**	7/23/2026 11:23:13AM

New Value

TOTAL NEW VALUE MARKET:		**$240,171,209**
TOTAL NEW VALUE TAXABLE:	23	**$145,255,356**

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	9	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	10	2025 Market Value	$1,220,777
	ABSOLUTE EXEMPTIONS VALUE LOSS		10A	**$1,220,777**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	242	$13,432,030
145D	11.145 (d) Multiple Situs, Leases	117	$4,808,427
145D1	11.145 (d-1) Multiple Situs, Consignment	41	$1,813,850
145F	11.145 (f) Single Situs, Related Business Entity	32	$1,500,129
DP	DISABILITY	12	$566,933
DV1	Disabled Veterans 10% - 29%	3	$10,000
DV2	Disabled Veterans 30% - 49%	9	$67,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	$6,982
DV3	Disabled Veterans 50% - 69%	13	$120,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	70	$569,684
DV4S	Disabled Veterans Surviving Spouse 70% - 100	6	$30,000
DVHS	Disabled Veteran Homestead	70	$9,880,625
HS	HOMESTEAD	468	$55,074,150
OV65	OVER 65	139	$7,198,578
	PARTIAL EXEMPTIONS VALUE LOSS	**1,225**	10B **$95,088,888**
		NEW EXEMPTIONS VALUE LOSS	**$96,309,665**

17B

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		

TOTAL EXEMPTIONS VALUE LOSS	**$96,309,665**

11A, 11B

New Ag / Timber Exemptions

New Annexations

9, 22

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5,145	$310,042	$132,847	$177,195

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,637	$308,156	$132,782	$175,374

Outlook

Re: **EXTERNAL** Navarro ISD Worksheet info

From Daryl W. John <daryl.john@guadalupetx.gov>

Date Mon 2026-08-03 9:57 AM

To Justin Barlow <jbarlow@moakcasey.com>; Jennifer Young <jennifer.young@guadalupetx.gov>

Cc MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>

15- m&o	864,872
15-I&S	864,533
31-	0
31a-	100
31b-	97.39
31c-	97.47
31d-	97.34
43-	1.2340

15MO, 15IS
33B, 33C, 33D
43

Sincerely,

Daryl John

Tax Assessor-Collector
Guadalupe County Tax Office
O: 830-303-4188 Ext: 1353

GUADALUPE County

2026 CERTIFIED TOTALS

As of Certification

NAS - NAVARRO I.S.D.

Property Count: 10,952

ARB Approved Totals

7/23/2026 11:23:02AM

Land		Value			
Homesite:		304,590,704			
Non Homesite:		276,003,065			
Ag Market:		705,697,731			
Timber Market:		0	**Total Land**	(+)	1,286,291,500
Improvement		**Value**			
Homesite:		1,230,674,552			
Non Homesite:		744,201,659	**Total Improvements**	(+)	1,974,876,211
Non Real	**Count**	**Value**			
Personal Property:	428	790,129,338			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	790,129,338
			Market Value	=	4,051,297,049
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	696,527,620	9,170,111			
Ag Use:	7,707,641	39,307	**Productivity Loss**	(-)	688,819,979
Timber Use:	0	0	**Appraised Value**	=	3,362,477,070
Productivity Loss:	688,819,979	9,130,804			
			Homestead Cap	(-)	22,463,961
			23.231 Cap	(-)	10,788,970
			Assessed Value	=	3,329,224,139
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,172,265,277
			Net Taxable	=	2,156,958,862

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	35,790,591	13,003,977	73,877.01	89,623.47	143
DPS	2,504,553	780,553	216.20	1,483.68	12
OV65	372,317,505	152,706,267	732,767.99	839,624.98	1,186
Total	410,612,649	166,490,797	806,861.20	930,732.13	1,341
Tax Rate	1.2228000				

Freeze Taxable (-) 166,490,797

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
DP	646,781	284,041	0	284,041	2
OV65	4,102,488	1,628,445	527,369	1,101,076	13
Total	4,749,269	1,912,486	527,369	1,385,117	15

Transfer Adjustment (-) 1,385,117

Freeze Adjusted Taxable = 1,989,082,948

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
25,129,367.49 = 1,989,082,948 * (1.2228000 / 100) + 806,861.20

Certified Estimate of Market Value:	4,051,297,049
Certified Estimate of Taxable Value:	2,156,958,862
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

STATE OF TEXAS
COUNTY OF GUADALUPE

TEXAS TAX CODE
SECTION 26.01

CERTIFICATION OF APPRAISAL ROLL FOR: NAVARRO I.S.D.

I, Peter Snaddon, Chief Appraiser of Guadalupe Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll. Further, I certify the inclusion of §22.28 penalties as final, and a penalty file will be supplied in softcopy format.

I, Peter Snaddon, do hereby certify that the sum of appraised values of all properties on which a protest have been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties at Records Approval.

The following values are true and correct to the best of my knowledge.

Sec. 26.01a	**2026 Certified Net Taxable Value**	**: $2,156,958,862**
Sec. 26.01c	Total Number of Properties Under Protest	491
	Total Net Taxable Value of Property Under Protest	: $ 87,884,654
	Estimated taxpayers' opinion of value for those properties still under protest	18A **: $77,260,183**
Sec. 26.01d	Total number of properties not under protest or included on the certified appraisal roll.	0
	Estimated Net Taxable Value for those properties not under protest or included on the certified appraisal roll.	**$ 0**

You will receive a supplemental roll at a later date with the additional value remaining after the Appraisal Review Board completes its hearings.

Please note that certified values are subject to change resulting from Appraisal Review Board action, late protests, correction of clerical errors, and the granting of late exemptions.

Approval of the appraisal records by the Guadalupe Appraisal District Board of Review occurred on the 20th day of July 2026.

NOTARY PUBLIC ★ STATE OF TEXAS
CHERIE K STIERS
Notary Public
STATE OF TEXAS
NOTARY ID # 2867650
My Comm. Expires 05-01-2028

Peter Snaddon, R.P.A., C.C.A.
Chief Appraiser

Sworn and subscribed before me this 24th day of July 2026.

Cherie K Stiers
Cherie K. Stiers

Notary Public State of Texas
My commission expires: 5-01-2028

2026 CERTIFIED TOTALS

NAS - NAVARRO I.S.D.

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
5,145	$289,427	$140,000	$149,427

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,637	$289,767	$140,000	$149,767

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
491	$158,661,001	$77,260,183

18B

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

GUADALUPE County | As of Certification

2026 CERTIFIED TOTALS

NAS - NAVARRO I.S.D.
Grand Totals

Property Count: 11,443 | 7/23/2026 11:23:02AM

Land	Value			
Homesite:	318,324,983			
Non Homesite:	288,366,760			
Ag Market:	740,146,598			
Timber Market:	0	**Total Land**	(+)	1,346,838,341

Improvement	Value			
Homesite:	1,290,140,123			
Non Homesite:	778,926,680	**Total Improvements**	(+)	2,069,066,803

Non Real	Count	Value			
Personal Property:	435	794,052,906			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	794,052,906
			Market Value	=	4,209,958,050

Ag	Non Exempt	Exempt			
Total Productivity Market:	730,976,487	9,170,111			
Ag Use:	8,081,297	39,307	**Productivity Loss**	(-)	722,895,190
Timber Use:	0	0	**Appraised Value**	=	3,487,062,860
Productivity Loss:	722,895,190	9,130,804			
			Homestead Cap	(-)	22,862,777
			23.231 Cap	(-)	11,160,054
			Assessed Value	=	3,453,040,029
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,208,196,513
			Net Taxable	=	2,244,843,516

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	37,183,564	13,401,848	78,560.39	97,005.36	148			
DPS	2,504,553	780,553	216.20	1,483.68	12			
OV65	384,386,418	157,537,678	769,181.49	880,722.16	1,226			
Total	424,074,535	171,720,079	847,958.08	979,211.20	1,386	**Freeze Taxable**	(-)	171,720,079
Tax Rate	1.2228000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	646,781	284,041	0	284,041	2			
OV65	4,102,488	1,628,445	527,369	1,101,076	13			
Total	4,749,269	1,912,486	527,369	1,385,117	15	**Transfer Adjustment**	(-)	1,385,117

Freeze Adjusted Taxable = 2,071,738,320

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
26,181,174.26 = 2,071,738,320 * (1.2228000 / 100) + 847,958.08

Certified Estimate of Market Value:	4,192,202,846
Certified Estimate of Taxable Value:	2,234,219,045

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
072910	MORGAN MILL ISD	**0.5628**
040901	MORTON ISD	**0.5701**
173901	MOTLEY COUNTY ISD	**0.5689**
143902	MOULTON ISD	**0.6074**
109910	MOUNT CALM ISD	**0.5628**
201907	MOUNT ENTERPRISE ISD	**0.5628**
225902	MOUNT PLEASANT ISD	**0.6169**
080901	MOUNT VERNON ISD	**0.5628**
049902	MUENSTER ISD	**0.6254**
009901	MULESHOE ISD	**0.6139**
167902	MULLIN ISD	**0.5860**
198906	MUMFORD ISD	**0.6169**
138903	MUNDAY CISD	**0.6254**
107908	MURCHISON ISD	**0.6117**
174904	NACOGDOCHES ISD	**0.5963**
163903	NATALIA ISD	**0.6169**
094903	NAVARRO ISD	**0.5628**
093904	NAVASOTA ISD	**0.5844**
035903	NAZARETH ISD	**0.6254**
001906	NECHES ISD	**0.5946**
123905	NEDERLAND ISD	**0.6169**
079906	NEEDVILLE ISD	**0.5628**
019905	NEW BOSTON ISD	**0.6228**
046901	NEW BRAUNFELS ISD	**0.6169**
170908	NEW CANEY ISD	**0.6010**
152902	NEW DEAL ISD	**0.6169**
230906	NEW DIANA ISD	**0.6169**
153905	NEW HOME ISD	**0.5773**
037908	NEW SUMMERFIELD ISD	**0.6169**
236901	NEW WAVERLY ISD	**0.5678**
252902	NEWCASTLE ISD	**0.6087**
176902	NEWTON ISD	**0.6169**
089903	NIXON-SMILEY CISD	**0.6169**
169902	NOCONA ISD	**0.6165**
062902	NORDHEIM ISD	**0.6137**
145906	NORMANGEE ISD	**0.6169**
015910	NORTH EAST ISD	**0.6254**
112906	NORTH HOPKINS ISD	**0.5792**
139911	NORTH LAMAR ISD	**0.6101**
154903	NORTH ZULCH ISD	**0.6254**
015915	NORTHSIDE ISD	**0.6194**
244905	NORTHSIDE ISD	**0.5628**

NAVARRO INDEPENDENT SCHOOL DISTRICT
CONSOLIDATED
OUTSTANDING BONDED DEBT SERVICE

30A

Fiscal Year 31-Aug	Principal	Interest	Total
2025	-	-	-
2026	-	-	-
2027	1,180,000.00	9,194,568.50	10,374,568.50
2028	2,000,000.00	9,139,127.55	11,139,127.55
2029	1,985,000.00	9,074,112.23	11,059,112.23
2030	2,205,000.00	9,014,851.10	11,219,851.10
2031	2,520,000.00	8,952,788.10	11,472,788.10
2032	1,470,535.70	10,147,677.90	11,618,213.60
2033	1,674,067.20	10,106,989.40	11,781,056.60
2034	1,905,890.80	10,062,483.80	11,968,374.60
2035	3,580,000.00	8,672,864.35	12,252,864.35
2036	3,945,000.00	8,528,422.55	12,473,422.55
2037	4,510,000.00	8,369,700.00	12,879,700.00
2038	4,905,000.00	8,188,387.50	13,093,387.50
2039	5,215,000.00	7,988,037.50	13,203,037.50
2040	5,480,000.00	7,780,262.50	13,260,262.50
2041	5,725,000.00	7,565,737.50	13,290,737.50
2042	5,985,000.00	7,335,912.50	13,320,912.50
2043	6,235,000.00	7,091,875.00	13,326,875.00
2044	6,465,000.00	6,838,756.25	13,303,756.25
2045	6,745,000.00	6,566,600.00	13,311,600.00
2046	7,065,000.00	6,274,500.00	13,339,500.00
2047	7,370,000.00	5,971,000.00	13,341,000.00
2048	7,640,000.00	5,661,937.50	13,301,937.50
2049	8,020,000.00	5,345,562.50	13,365,562.50
2050	8,365,000.00	5,013,687.50	13,378,687.50
2051	8,675,000.00	4,667,837.50	13,342,837.50
2052	9,025,000.00	4,308,162.50	13,333,162.50
2053	9,415,000.00	3,927,000.00	13,342,000.00
2054	9,820,000.00	3,523,125.00	13,343,125.00
2055	10,220,000.00	3,097,650.00	13,317,650.00
2056	10,665,000.00	2,659,862.50	13,324,862.50
2057	11,155,000.00	2,212,675.00	13,367,675.00
2058	11,705,000.00	1,726,425.00	13,431,425.00
2059	12,395,000.00	1,196,437.50	13,591,437.50
2060	7,195,000.00	780,100.00	7,975,100.00
2061	7,880,000.00	478,600.00	8,358,600.00
2062	8,025,000.00	160,500.00	8,185,500.00
	228,365,493.70	217,624,216.73	445,989,710.43

Debt per capita:	by principal amount		$22,079.23
	by total debt service		$43,119.96
Estimated Population		10,343	

DARYL JOHN
GUADALUPE COUNTY TAX ASSESSOR COLLECTOR
P.O. BOX 70
307 W COURT ST.
SEGUIN TEXAS 78156-0070
(830) 379-2315

CERTIFICATION OF 2025 EXCESS DEBT COLLECTIONS

31 I, Daryl John, Tax Assessor-Collector solemnly swear that the amount of excess service funds collected in 2025-2026 for I&S has been determined to be $ 0.00 for your taxing unit.

Daryl W. John 7-1-2026

Daryl W. John TAC

CERTIFICATION OF 2026 ANTICIPATED COLLECTION RATE

33A I, Daryl John, Tax Assessor-Collector solemnly swear that the anticipated collection rate for 2026 I&S fund has been estimated to be 100% for your taxing unit.

Daryl W. John 7-1-2026

Daryl W. John TAC