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2026 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

Uvalde Consolidated Independent School District	830-278-6655
School District's Name	Phone *(area code and number)*
1000 North Getty Street, Uvalde, TX 78801	https://www.ucisd.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 with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) should 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.*

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate	
1.	**Prior year total I&S 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[2] This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	$ 1,720,483,069	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]	$ 65,742,865	Source
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.	$ 1,654,740,204	
4(a).	**Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.**		
	A. **Prior year I&S value of property subject to Chapter 313 agreement.** Enter the total prior year appraised value of property subject to a Chapter 313 agreement: .... $ 25,193,205		Source
	B. **Prior year M&O value of property subject to Chapter 313 agreement.** Enter the total prior year limited value of property subject to a Chapter 313 agreement: .... − $ 10,000,000		Source
	C. Subtract B from A.	$ 15,193,205	

[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)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate	
4(b).	**Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.**			
	A. **Prior year I&S value of property subject to the JETI agreement.** Enter the total prior year appraised value of property subject to a JETI agreement	$ 0		Source
	B. **Prior year M&O value of property subject to the JETI agreement.** Enter the total prior year limited value of property subject to the JETI agreement:[4]	– $ 0		Source
	C. Subtract B from A.		$ 0	
5.	**Preliminary prior year adjusted M&O taxable value.** Add Line 4(a)C to Line 4(b)C and subtract from Line 3.		$ 1,639,546,999	
6.	**Prior year total adopted tax rate.** Separate the prior year adopted tax rate into its two components.			
	A. **Prior year M&O tax rate:**	$ 0.6983 /$100		Source
	B. **Prior year I&S or debt rate:**	$ 0 /$100		Source
7.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.**			
	A. **Original prior year ARB values:**	$ 8,390,856		Source
	B. **Prior year values resulting from final court decisions:**	– $ 7,550,000		Source
	C. **Prior year value loss.** Subtract B from A.[5]		$ 840,856	
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**			
	A. **Prior year ARB certified value:**	$ 0		Source
	B. **Prior year disputed value:**	– $ 0		Source
	C. **Prior year undisputed value.** Subtract B from A.[6]		$ 0	
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.		$ 840,856	
10.	**Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.		$ 1,640,387,855	
11.	**Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments.** The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.		$ 1,655,581,060	
12.	**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.[7]		$ 0	Source
13.	**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 or goods-in- transit, 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 the prior year market value:	$ 199,232		Source
	B. **Partial exemptions.** The current year exemption amount or the current year percentage exemption times the prior year value:	+ $ 46,436,694		Source
	C. **Value loss.** Add A and B.[8]		$ 46,635,926	
14.	**Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.			
	A. **Prior year market value:**	$ 1,696,971		Source
	B. **Current year productivity or special appraised value:**	- $ 33,416		Source
	C. Value loss. Subtract B from A.[9]		$ 1,663,555	

[4] Tex. Gov. Code §403.605
[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(13)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 48,299,481
16.	**Adjusted prior year M&O taxable value.** Subtract Line 15 from Line 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 1,592,088,374
17.	**Adjusted prior year I&S taxable value.** Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 1,607,281,579
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 11,117,553
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 0
20.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the district for tax years preceding the prior tax 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.[10] **A. M&O taxes refunded for tax years preceding the prior tax year:** .... $ 97,447 **B. I&S taxes refunded for tax years preceding the prior tax year:** .... $ 3,528	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[11]	$ 11,215,000
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B.[12]	$ 3,528
23.	**Total current year I&S 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 25). These homesteads include homeowners age 65 or older or disabled.[13] **A. Certified values:**[14] .... $ 1,887,243,965 **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.	$ 1,887,243,965
24.	**Total value of properties under protest or not included on certified appraisal roll.**[15] **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.[16] .... $ 5,365,884 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 5,365,884

Source
Source
Source
Source
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Source

[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13)
[12] Tex. Tax Code §26.012(13)
[13] Tex. Tax Code §§26.012 and 26.04(c-2)
[14] Tex. Tax Code §26.012(6)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
25.	**Current year tax ceilings and new property value for Chapter 313 and JETI limitations.**		
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [18]	$ 74,724,706	
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. [19]	+ $ 0	
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. [20]	+ $ 0	
	D. Add A, B and C.		$ 74,724,706
26.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [21] 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.[22] If completing this section, the taxing unit must include supporting documentation in Section 6.[23] Taxing units that are not affected, enter 0.		$ 0
27.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Lines 25D and 26.[24]		$ 1,817,885,143
28a.	**Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.**		
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement.	$ 0	
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement.	- $ 0	
	C. Subtract B from A.		$ 0
28b.	**Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.**		
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement.	$ 0	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement:[25]	- $ 0	
	C. Subtract B from A.		$ 0
29.	**Current year total M&O taxable value.** Add Line 28(a)C to Line 28(b)C and subtract from Line 27.		$ 1,817,885,143
30.	**Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.		$ 0
31.	**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 tax year and be located in a new improvement.		$ 14,910,695
32.	**Total adjustments to the current year taxable value.** Add Line 30 and Line 31.		$ 14,910,695
33.	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.		$ 1,802,974,448
34.	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.		$ 1,802,974,448
35.	**Current year NNR M&O tax rate.** Divide line 21 by line 33 and multiply by $100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).		$ 0.6220 /$100
36.	**Current year NNR I&S tax rate.** Divide line 22 by line 34 and multiply by $100.		$ 0.0002 /$100
37.	**Current year NNR total tax rate.** Add Line 35 and Line 36.		$ 0.6222 /$100

[18] Tex. Tax Code §26.012(6)(A)(i)
[19] Tex. Tax Code §26.012(6)(A)(ii)
[20] Tex. Tax Code §26.012(6)(A)(iii)
[21] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[22] Tex. Tax Code §26.012(1-a)
[23] Tex. Tax Code §26.04(d-3)
[24] Tex. Tax Code §26.012(6)
[25] Tex. Gov. Code §403.605

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.[26]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

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.[27]
2. **Enrichment Tax Rate:** [28] 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 the 'copper pennies.' School districts can claim up to 8 'golden pennies', not subject to compression, and 9 'copper pennies' which are subject to compression.[29]
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. [30] 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. [31]

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. [32] 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. [33]

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet		Amount/Rate
38.	**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. [34]		$ 0.5628 /$100 Source
39.	**Current year enrichment tax rate.** Enter the greater of A and B. [35]		
	A. The district's prior year enrichment tax rate	$ 0.0814 /$100	Source
	B. $0.05 per $100 of taxable	$ 0.0500 /$100	$ 0.0814 /$100
40.	**Current year maintenance and operations (M&O) tax rate (TR).** Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate. [36]		$ 0.6442 /$100
41.	**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. [37] Enter debt amount:	$ 0	Source
	B. Subtract **unencumbered fund** amount used to reduce total debt	- $ 0	Source
	C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt	- $ 0	Source
	D. Adjust debt: Subtract B and C from A.		$ 0

[26] Tex. Tax Code §26.08(n)
[27] Tex. Edu. Code §48.2551(a)(3)
[28] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[29] Tex. Edu. Code §§48.202(a-1)(2)
[30] Tex. Tax Code §26.012(3)
[31] Tex. Edu. Code §45.0021(a)
[32] Tex. Edu. Code §11.184(b)
[33] Tex. Edu. Code §11.184(b-1)
[34] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[35] Tex. Tax Code §26.08(n)(2)
[36] Tex. Edu. Code §45.003(d)
[37] Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
42.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [38]	$ 0
43.	**Adjusted current year debt.** Subtract line 42 from line 41D.	$ 0
44.	**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%. [39] A. Enter the current year anticipated collection rate certified by the collector.[40] .... 99.1300 % B. Enter the prior year actual collection rates. .... 100.9100 % C. Enter the 2024 actual collection rate .... 99.1300 % D. Enter the 2023 actual collection rate. .... 102.1600 %	99.1300 %
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44.	$ 0
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,817,885,143
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100.	$ 0 /$100
48.	**Current year voter-approval tax rate.** Add Lines 40 and 47. 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 40 and 47.[41]	$ 0.6442 /$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
49.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [42] The school district shall provide its tax assessor with a copy of the letter. [43]	$ 0
50.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,817,885,143
51.	**Additional rate for pollution control.** Divide line 49 by line 50 and multiply by $100.	$ 0 /$100
52.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 51 and line 48.	$ 0.6442 /$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. [44] 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
53.	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
54.	**Prior year 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

[38] Tex. Tax Code §26.012(10) and 26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[40] Tex. Tax Code §26.04(b)
[41] Tex. Tax Code §26.08(g)
[42] Tex. Tax Code §26.045(d)
[43] Tex. Tax Code §26.045(i)
[44] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 54 from Line 53.	$ ______/$100
56.	**Current year voter-approval tax rate, adjusted for the prior year disaster.** Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	$ ______/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate .... $ 0.6222/$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. .... $ 0.6442/$100
As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 48

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 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. [45]

print here ______________________
Printed Name of School District Representative

sign here ______________________ ______________
School District Representative Date

[45] Tex. Tax Code §26.04(c)

Form 50-884 Tax Rate Calculation Worksheet — Source Documentation

UVALDE CISD | 2026 | Minimum Debt Service Rate

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total I&S taxable value	CAD Docs / REAL / Latest Prior Year Supplement	10
		CAD Docs / ZAVALA / Latest Prior Year Supplement	11
		CAD Docs / UVALDE / Latest Prior Year Supplement	12
2	Prior year tax ceilings	CAD Docs / UVALDE / Latest Prior Year Supplement	12
		CAD Docs / REAL / Latest Prior Year Supplement	10
		CAD Docs / ZAVALA / Latest Prior Year Supplement	11
4aA	Prior year I&S value — Chapter 313 agreement	CAD Docs / UVALDE / Certified Reports (7/25)	14
4aB	Prior year M&O value — Chapter 313 agreement	CAD Docs / UVALDE / Certified Reports (7/25)	14
4bA	Prior year I&S value — JETI agreement	*No source annotation*	
4bB	Prior year M&O value — JETI agreement	*No source annotation*	
6A	Prior year M&O tax rate	TEA / District	13
6B	Prior year I&S tax rate	TEA / District	13
7A	Original prior year ARB values	CAD Docs / UVALDE / Certified Reports (7/25)	15
		CAD Docs / REAL / Certified Reports (7/25)	16
		CAD Docs / ZAVALA / Certified Reports (7/25)	17
7B	Prior year values from final court decisions	CAD Docs / UVALDE / Certified Reports (7/25)	15
		CAD Docs / REAL / Certified Reports (7/25)	16
		CAD Docs / ZAVALA / Certified Reports (7/25)	17
8A	Prior year ARB certified value	CAD Docs / REAL / Certified Reports (7/25)	16
		CAD Docs / UVALDE / Certified Reports (7/25)	18
		CAD Docs / ZAVALA / Certified Reports (7/25)	17
8B	Prior year disputed value	CAD Docs / REAL / Certified Reports (7/25)	16
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		CAD Docs / ZAVALA / Certified Reports (7/25)	17
12	Prior year taxable value of deannexed territory	CAD Docs / UVALDE / Certified Reports (7/25)	19
		CAD Docs / REAL / Certified Reports (7/25)	20
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14A	Prior year market value (ag/timber/special appraisal)	CAD Docs / UVALDE / Certified Reports (7/25)	19
		CAD Docs / REAL / Certified Reports (7/25)	20
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14B	Current year productivity or special appraised value	CAD Docs / UVALDE / Certified Reports (7/25)	19
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20A	Taxes refunded — M&O (years preceding prior year)	CAD Docs / UVALDE / Latest Prior Year Supplement	22
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23A	Certified values	CAD Docs / UVALDE / Certified Reports (7/25)	23
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23B	Pollution control and energy storage system exemption	*No source annotation*	
24A	Current year taxable value of properties under protest	CAD Docs / ZAVALA / Certified Reports (7/25)	26
		CAD Docs / UVALDE / Certified Reports (7/25)	27
		CAD Docs / REAL / Certified Reports (7/25)	28
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25A	Current year tax ceilings	CAD Docs / REAL / Certified Reports (7/25)	24
		CAD Docs / UVALDE / Certified Reports (7/25)	30
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25B	Current year Chapter 313 new property value	CAD Docs / UVALDE / Certified Reports (7/25)	31
25C	Current year new property value — JETI agreements	*No source annotation*	
28aA	Current year I&S value — Chapter 313 agreement	CAD Docs / UVALDE / Certified Reports (7/25)	31
28aB	Current year M&O value — Chapter 313 agreement	CAD Docs / UVALDE / Certified Reports (7/25)	31
28bA	Prior year I&S value — JETI agreement	*No source annotation*	
28bB	Prior year M&O value — JETI agreement	*No source annotation*	
30	Total current year taxable value of properties in territory ann…	CAD Docs / UVALDE / Certified Reports (7/25)	19
		CAD Docs / REAL / Certified Reports (7/25)	20
		CAD Docs / ZAVALA / Certified Reports (7/25)	21
31	Total current year taxable value of new improvements	CAD Docs / REAL / Certified Reports (7/25)	20
		CAD Docs / UVALDE / Certified Reports (7/25)	19
		CAD Docs / ZAVALA / Certified Reports (7/25)	21
38	Current year maximum compressed tax rate (MCR)	TEA / District	32
39A	Prior year enrichment tax rate	TEA / District	13
41A	Total current year debt — property tax revenue	*No source annotation*	
41B	Subtract unencumbered fund amount	*No source annotation*	
41C	Subtract state aid received	TEA / District	13
42	Certified prior year excess debt collections	CAD Docs / UVALDE / Certified Reports (7/25)	33
		CAD Docs / UVALDE / Certified Reports (7/25)	34
		CAD Docs / UVALDE / Certified Reports (7/25)	35
44A	Current year anticipated collection rate	CAD Docs / UVALDE / Certified Reports (7/25)	35
44B	Prior year actual collection rate	CAD Docs / UVALDE / Latest Prior Year Supplement	36
44C	Current year - 2 actual collection rate	CAD Docs / UVALDE / Latest Prior Year Supplement	37
44D	Current year - 3 actual collection rate	CAD Docs / UVALDE / Latest Prior Year Supplement	37
49	TCEQ certified expenses for pollution control	*No source annotation*	
54	Prior year voter-approval tax rate (disaster adjustment)	CAD Docs / UVALDE / Latest Prior Year Supplement	37

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

COUNTY OF REAL	2025 CERTIFIED TOTALS	As of Supplement 14
Property Count: 236	03U - UVALDE ISD Grand Totals	8/5/2026 4:02:51PM

Land		Value			
Homesite:		264,866			
Non Homesite:		1,659,156			
Ag Market:		43,014,368			
Timber Market:		0	Total Land	(+)	44,938,390
Improvement		**Value**			
Homesite:		975,419			
Non Homesite:		4,243,730	Total Improvements	(+)	5,219,149
Non Real	**Count**	**Value**			
Personal Property:	2	112,030			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	112,030
			Market Value	=	50,269,569
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	43,014,368	0			
Ag Use:	1,591,391	0	Productivity Loss	(-)	41,422,977
Timber Use:	0	0	Appraised Value	=	8,846,592
Productivity Loss:	41,422,977	0			
			Homestead Cap	(-)	207,314
			23.231 Cap	(-)	363,352
			Assessed Value	=	8,275,926
			Total Exemptions Amount (Breakdown on Next Page)	(-)	901,573
			Net Taxable	=	1 7,374,353

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	146,996	0	0.00	0.00	2			
OV65	454,827	0	0.00	748.49	4			
Total	601,823	0	0.00	748.49	6	Freeze Taxable	(-)	2 0
Tax Rate	0.6983000							

Freeze Adjusted Taxable = 7,374,353

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
51,495.11 = 7,374,353 * (0.6983000 / 100) + 0.00

Certified Estimate of Market Value:	50,269,569
Certified Estimate of Taxable Value:	7,374,353
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ZAVALA County

2025 CERTIFIED TOTALS

As of Supplement 63

IU - (UVALDE CAD) U.C.I.S.D.

Property Count: 1,765

Grand Totals

8/5/2026 11:17:01AM

Land		Value			
Homesite:		1,832,313			
Non Homesite:		3,161,731			
Ag Market:		511,402,431			
Timber Market:		0	Total Land	(+)	516,396,475

Improvement		Value			
Homesite:		32,371,684			
Non Homesite:		30,093,920	Total Improvements	(+)	62,465,604

Non Real	Count	Value			
Personal Property:	100	56,758,140			
Mineral Property:	58	12,918,021			
Autos:	0	0	Total Non Real	(+)	69,676,161
			Market Value	=	648,538,240

Ag	Non Exempt	Exempt			
Total Productivity Market:	511,402,431	0			
Ag Use:	20,912,661	0	Productivity Loss	(-)	490,489,770
Timber Use:	0	0	Appraised Value	=	158,048,470
Productivity Loss:	490,489,770	0			

Homestead Cap	(-)	3,240,133
23.231 Cap	(-)	2,223,728
Assessed Value	=	152,584,609
Total Exemptions Amount (Breakdown on Next Page)	(-)	16,347,252
Net Taxable	= 1	136,237,357

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	490,190	0	0.00	0.00	12			
OV65	6,432,802	1,393,078	2,485.10	2,485.10	91			
Total	6,922,992	1,393,078	2,485.10	2,485.10	103	Freeze Taxable	(-) 2	1,393,078
Tax Rate	0.6983000							

Freeze Adjusted Taxable = 134,844,279

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
944,102.70 = 134,844,279 * (0.6983000 / 100) + 2,485.10

Certified Estimate of Market Value:	648,538,240
Certified Estimate of Taxable Value:	136,237,357

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

UVALDE County

2025 CERTIFIED TOTALS

As of Supplement 26

IU - UVALDE CISD

Grand Totals

Property Count: 15,505

7/22/2026 5:03:48PM

Land		Value			
Homesite:		197,974,608			
Non Homesite:		423,435,381			
Ag Market:		1,827,902,956			
Timber Market:		0	**Total Land**	(+)	2,449,312,945

Improvement		Value			
Homesite:		661,502,895			
Non Homesite:		754,399,535	**Total Improvements**	(+)	1,415,902,430

Non Real	Count	Value			
Personal Property:	1,331	320,367,428			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	320,367,428
			Market Value	=	4,185,582,803

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,827,902,956	0			
Ag Use:	52,719,331	0	**Productivity Loss**	(-)	1,775,183,625
Timber Use:	0	0	**Appraised Value**	=	2,410,399,178
Productivity Loss:	1,775,183,625	0			
			Homestead Cap	(-)	85,650,900
			23.231 Cap	(-)	43,501,733
			Assessed Value	=	2,281,246,545
			Total Exemptions Amount (Breakdown on Next Page)	(-)	719,568,391

This Jurisdiction is affected by ECO, ABMNO, and/or JETI exemptions which apply only to the M&O rate.

M&O Net Taxable	=	1 1,561,678,154
I&S Net Taxable	=	1,576,871,359

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	11,178,067	585,622	617.04	727.15	108
DPS	514,565	0	0.00	0.00	4
OV65	313,000,932	63,764,165	156,556.39	162,458.87	1,909
Total	324,693,564	64,349,787	157,173.43	163,186.02	2,021
Tax Rate	0.6983000				

Freeze Taxable (-) 2 64,349,787

Freeze Adjusted M&O Net Taxable	=	1,497,328,367
Freeze Adjusted I&S Net Taxable	=	1,512,521,572

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
10,613,017.42 = (1,497,328,367 * (0.6983000 / 100)) + (1,512,521,572 * (0.0000000 / 100)) + 157,173.43

Certified Estimate of Market Value:	4,185,240,530
Certified Estimate of Taxable Value:	1,561,492,959

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

UVALDE CISD

	SY 2024-25	SY 2025-26	SY 2026-27
Students			
1. Refined Average Daily Attendance (ADA)	3,277.531	3,155.001	3,100.000
2. Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	2,939.056	2,802.652	2,751.751
3. Special Education FTEs — Detail Report	108.797	117.159	117.159
4. Career & Technology FTEs	229.678	235.190	231.090
5. Weighted ADA (WADA) — Detail Report	5,115.953	5,000.830	4,903.675
WADA-to-ADA Ratio	1.561	1.585	1.582
6. PEIMS Enrollment	4,019	3,822	3,635
Property Values			
7. Prior Tax Year State Certified Property Value	$1,530,674,385	$1,677,192,447	$1,702,644,609
8. Current Tax Year State Certified Property Value	$1,677,192,447	$1,702,644,609	$1,845,207,124
Year-Over-Year Value Change	9.60%	1.52%	8.37%
Tax Rates and Collections			
9. Current Tax Year M&O Tax Rate	$0.698300	$0.698300	$0.644200
10. Tier One Tax Year M&O Tax Rate	$0.618900	$0.618900	$0.562800
11. Maximum Compressed Tax Rate	$0.618900	$0.618900	$0.562800
Tier Two, Level One Pennies (Golden Pennies)	$0.080000	$0.080000	$0.080000
Tier Two, Level Two Pennies (Copper Pennies)	$0.001400	$0.001400	$0.001400
VTCS 2784g Pennies (Unequalized Pennies)	$0.000000	$0.000000	$0.000000
12. M&O Tax Collections — Detail Report	$11,597,022	$11,528,826	$11,534,008
M&O Collections Relative to 12	99.0%	97.0%	97.0%
13. I&S Tax Rate	$0.000000	$0.000000	$0.000000
14. I&S Tax Collections	$39,652	$27,469	$0
I&S Collections Relative to 15	0.0%	0.0%	0.0%
15. Total Tax Collections	$11,636,674	$11,556,295	$11,534,008
16. Total Tax Levy	$11,713,282	$12,201,846	$11,897,895
Funding Components			
17. District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18. School Safety Allotment (SSA) ADA	3,277.504	3,155.001	3,100.000
19. ASF ADA	3,321.836	3,277.531	3,155.001
20. Per Capita Rate	$619.968	$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	$16,104,697	$17,418,482	$17,102,133
22. Small and Mid-Size Allotment 48.101	$931,661	$1,149,097	$1,152,984
23. 23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$3,859,164	$3,983,468	$3,998,882
24. 37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$107,184	$86,380	$82,036
25. 24-Compensatory Education Allotment 48.104 *(spend 55% of amount, spend req. repealed beginning with 25-26 school year)*	$5,225,076	$5,068,340	$4,810,759
26. 25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$289,759	$298,848	$262,247
27. 22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$2,018,895	$2,140,798	$2,106,335
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*	$561,848	$655,983	$644,528
30. 21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$88,187	$67,820	$66,830
31. 38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$5,000	$68,000	$68,000
32. Fast Growth Allotment 48.111	$0	$0	$0
33. Teacher Incentive Allotment 48.112	$178,700	$196,540	$195,549
34. Mentor Program Allotment 48.114	$0	$0	$0
School Safety Allotment 48.115	$152,770	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	$83,078	$83,078	$83,078
37. 99-New Instructional Facility Allotment 48.152	$22,230	$384,398	$0
38. Dropout Recovery and Residential Placement Facility Allotment 48.153	$9,790	$5,476	$5,476
39. Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40. College Preparation Assessment Reimbursement 48.155	$412	$14,089	$14,089
41. Certification Examination Reimbursement 48.156	$4,900	$10,856	$10,856
Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	N/A	N/A	$0
42. Teacher Retention Allotment 48.158	N/A	$1,088,000	$1,088,000
43. Support Staff Retention Allotment 48.1581	N/A	$134,430	$132,177
44. Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	N/A	$93,000	$93,000
45. School Safety Allotment 48.160	N/A	$334,801	$333,730
46. Allotment for Basic Costs 48.161	N/A	$406,132	$385,274
47. Total Cost of Tier One — Detail Report	$31,623,097	$33,824,732	$32,608,364
48. Local Fund Assignment	($10,346,800)	($10,603,816)	($10,384,826)
49. Per Capita Distribution from Available School Fund (ASF)	($2,059,100)	($1,544,340)	($1,958,101)
Foundation School Program (FSP) State Funding			
50. FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$19,217,397	$21,676,777	$20,265,437
51. Tier Two — Detail Report	$3,831,415	$3,716,036	$3,503,976
52. Other Programs — Detail Report	$908,003	$658,770	$577,668
53. Total FSP Operations Funding	$23,956,815	$26,051,586	$24,347,073
State Aid by Fund Code / Object Code - Funding Source	SY 2024-25	SY 2025-26	SY 2026-27
M&O State Aid			
54. 199/5812 - Foundation School Fund	$23,727,803	$25,822,265	$24,128,994
55. 199/5811 - Available School Fund	$2,059,100	$1,544,340	$1,956,101
56. 410/5829 - Instructional Materials & Technology Fund	$229,012	$229,320	$218,079
I&S State Aid			
57. 599/5829 - EDA	$0		$0
58. 599/5829 - Instructional Facilities Allotment (Bond)	$0		$0
59. 199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	$0	$0
60. Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$6,013	$0	$0
61. TOTAL FSP/ASF STATE AID	$26,022,528	$27,395,925	$26,303,174
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)	$26,015,915	$27,395,925	$26,303,174
Total M&O Tax Collections	$11,597,022	$11,528,826	$11,534,008
Total Recapture	$0	$0	$0
Net Total State/Local M&O Revenue	$37,612,937	$38,924,751	$37,837,182
Total State/Local M&O Revenue per ADA	$11,476	$12,337	$12,206
M&O State Share	69.2%	70.4%	69.5%
M&O Local Share	30.8%	29.6%	30.5%

6A, 6B, 3

41C

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
25	**Current year tax ceilings and new property value for Chapter 313 and JETI limitations**		
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[17]	$65,346,823	
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements.[18]	+ $0	
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements.[19]	+ $0	
	D. Add A, B and C.		$65,346,823
26	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[20] 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.[21] If completing this section, the taxing unit must include supporting documentation in Section 6.[22] Taxing units that are not affected, enter 0.		$0
27	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Line 25D and 26.[23]		$1,680,217,857
28(a)	**Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.**		
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. 4aA, 4aB	$25,193,205	
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement.	− $10,000,000	
	C. Subtract B from A.		$15,193,205
28(b)	**Current year taxable value not subject M&O taxation, due to limitation under the JETI agreement.**		
	A. Current year I&S value of property subject to the JETI agreement. Enter the total current year appraised value of property subject to the JETI agreement.	$0	
	B. Current year M&O value of property subject to the JETI agreement. Enter the total current year limited value of property subject to the JETI agreement.[24]	− $0	
	C. Subtract B from A.		$0
29	**Current year total M&O taxable value.** Add Line 28(a)C to Line 28(b)C and subtract from Line 27.		$1,665,024,652
30	**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
31	**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.		$19,183,705
32	**Total adjustments to the current year taxable value.** Add lines 30 and 31.		$19,183,705
33	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.		$1,645,840,947
34	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.		$1,661,034,152
35	**Current year M&O NNR tax rate.** Divide Line 21 by Line 33 and multiply by $100.		$0.628847 /$100
36	**Current year I&S NNR tax rate.** Divide Line 22 by Line 34 and multiply by $100.		$0.000746 /$100
37	**Current year NNR total tax rate.** Add Line 35 and Line 36.		$0.629593 /$100

2025 → 4(a) 2026

4(a)

[17] Tex. Tax Code §[illegible]
[18] Tex. Tax Code §[illegible]
[19] Tex. Tax Code §[illegible]
[20] Tex. Tax Code §§[illegible]
[21] Tex. Tax Code §[illegible]
[22] Tex. Tax Code §[illegible]
[23] Tex. Tax Code §[illegible]
[24] Tex. Tax Code §[illegible]

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Lawsuit Gain/Loss Report

For Year 2025

Entity	Name	Assessed Value	Final Value	Gain/Loss
CU	CITY OF UVALDE	8,390,856	7,550,000	840,856
GU	COUNTY OF UVALDE	8,390,856	7,550,000	840,856
IU	UVALDE CISD	8,390,856	7,550,000	840,856
S1	SOUTHWEST TEXAS COLLEGE	8,390,856	7,550,000	840,856
SE	UVALDE CO UNDGR WATER CONS DIS	8,390,856	7,550,000	840,856
SU	UVALDE CO. ROAD/FLD	8,390,856	7,550,000	840,856
2025 Totals:		**50,345,136**	**45,300,000**	**5,045,136**
Report Totals:		**50,345,136**	**45,300,000**	**5,045,136**

7A, 7B

Outlook

RE: 2026 CERTIFICATION TPTC SEC 26.01 (a-1)

From Catalina Mullins <cmullins@realcad.org>

To Yolanda Lavenant <YolandaL@zavalacad.com>; Maria Guerrero <maria.guerrero@realcad.org>

Answers for 5 & 6 are $0 7A, 7B, 8A, 8B

Answer for 17(b) the certified value for 2025 is $7,374,353

Catalina Mullins

Data Support Administrative Assistant

Class II Appraiser

Real Central Appraisal District

cmullins@realcad.org

Real Central Appraisal District – website www.realcad.org – 763 South US Highway 83 Leakey, Tx 78873

(Mail) PO Box 158, Leakey, TX 78873 – (Phone) (830)232-6248

Outlook

RE: 2026 Data Request — Zavala County Appraisal District

From Mari Flores <maric@zavalacad.com>
Date Wed 2026-08-05 11:25 AM
To MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>
Cc ndelafuente5616@uvaldecisd.net <ndelafuente5616@uvaldecisd.net>; jguzman@uvaldecisd.net <jguzman@uvaldecisd.net>; jmuniz@uvaldecisd.net <jmuniz@uvaldecisd.net>; Kimberlee Ralph <kralph@moakcasey.com>

1 attachment (217 KB)
20260805112151596.pdf;

As per the Chi 7A, 7B, 8A, 8B, Questions 5 and 6 are both Zero's. I have attached the certified values that you requested.

Please let me know if there is anything else you may need.

Thank you.

Marisela Flores
RTA, Bookkeeper
323 W. Zavala St.
Crystal City, TX 78839
(830) 374-3475
www.zavalacad.com

From: MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>
Sent: Wednesday, August 5, 2026 9:09 AM

UVALDE COUNTY
CENTRAL APPRAISAL DISTRICT

Arbitration Gain/Loss Summary Report for Year 2025

7/23/2026

Entity Code	Entity Name	Begin Value	Final Value	Loss Value
CAD	Appraisal District	3,297,529	3,173,561	-123,968
GU	COUNTY OF UVALDE	3,297,529	3,173,561	-123,968
IS	SABINAL ISD	3,297,529	3,173,561	-123,968
S 8A, 8B	SOUTHWEST TEXAS COLLEGE	3,297,529	3,173,561	-123,968
SE	UVALDE CO UNDGR WATER CONS DIS	3,297,529	3,173,561	-123,968
SU	UVALDE CO. ROAD/FLD	3,297,529	3,173,561	-123,968
UCE	UVALDE COUNTY ESD #2	3,297,529	3,173,561	-123,968
Year Total:		23,082,703	22,214,927	-867,776

UVALDE County	2026 CERTIFIED TOTALS	As of Certification
Property Count: 15,432	IU - UVALDE CISD **Effective Rate Assumption**	7/22/2026 4:58:11PM

New Value

TOTAL NEW VALUE MARKET:		**$18,793,421**
TOTAL NEW VALUE TAXABLE:	31	**$14,556,445**

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	3	2025 Market Value	13A $144,072
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$144,072**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	976	$31,790,455
145D	11.145 (d) Multiple Situs, Leases	117	$3,744,506
145F	11.145 (f) Single Situs, Related Business Entity	4	$411,502
DP	Disability	5	$103,968
DV1	Disabled Veterans 10% - 29%	2	$3,885
DV3	Disabled Veterans 50% - 69%	4	$23,646
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	$0
DV4	Disabled Veterans 70% - 100%	11	$72,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	$0
DVHS	Disabled Veteran Homestead	11	$1,707,262
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	$0
HS	Homestead	40	$3,633,575
OV65	Over 65	110	$2,705,519
OV65S	OV65 Surviving Spouse	2	13B $38,441
	PARTIAL EXEMPTIONS VALUE LOSS	**1,285**	**$44,234,759**
		NEW EXEMPTIONS VALUE LOSS	**$44,378,831**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	**$44,378,831**

New Ag / Timber Exemptions

2025 Market Value		$1,683,162	Count: 14
2026 Ag/Timber Use	14A, 14B	$33,356	
NEW AG / TIMBER VALUE LOSS		**$1,649,806**	

30

New Annexations

12

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,059	$207,277	$132,633	$74,644

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,787	$202,788	$131,979	$70,809

COUNTY OF REAL

2026 CERTIFIED TOTALS

As of Certification

03U - UVALDE ISD

Property Count: 237

Effective Rate Assumption

7/27/2026 5:57:41PM

New Value

TOTAL NEW VALUE MARKET:	$0
TOTAL NEW VALUE TAXABLE:	$0

31

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
HS	Homestead	1	$34,221
OV65	Over 65	1	$8,532
	PARTIAL EXEMPTIONS VALUE LOSS	2	$42,753
	NEW EXEMPTIONS VALUE LOSS		$42,753

13A

13B

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $42,753

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

12, 14A, 14B

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8	$110,902	$100,882	$10,020

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1	$59,619	$59,619	$0

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8	$91,525	$91,525	$0

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1	$59,619	$59,619	$0

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	$1,011,250	$39,518

ZAVALA County

2026 CERTIFIED TOTALS

As of Certification

IU - (UVALDE CAD) U.C.I.S.D.

Effective Rate Assumption

Property Count: 1,755

7/7/2026 2:04:20PM

New Value

TOTAL NEW VALUE MARKET:	$489,470
TOTAL NEW VALUE TAXABLE:	31 $354,250

New Exemptions

Exemption	Description	Count		
EX-XU	11.23 Miscellaneous Exemptions	1	2025 Market Value	$40,930
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	13A $14,230
	ABSOLUTE EXEMPTIONS VALUE LOSS			$55,160

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	42	$1,418,730
DP	Disability	1	$0
DV4	Disabled Veterans 70% - 100%	1	$0
DVHS	Disabled Veteran Homestead	1	$0
HS	Homestead	11	$740,452
OV65	Over 65	3	$0
	PARTIAL EXEMPTIONS VALUE LOSS	59	13B $2,159,182
	NEW EXEMPTIONS VALUE LOSS		$2,214,342

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $2,214,342

New Ag / Timber Exemptions

2025 Market Value	14A, 14B $13,809	Count: 1
2026 Ag/Timber Use	$60	
NEW AG / TIMBER VALUE LOSS	$13,749	

New Annexations

30, 12

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
161	$90,513	$75,436	$15,077

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
147	$72,612	$69,975	$2,637

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
161	$62,150	$62,130	$20

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
147	$60,070	$59,750	$320

Tax Collections Activity Report - Current/Delinquent

7/2/2026 9:10 41AM

UVALDE COUNTY APPRAISAL DISTRICT

Report Criteria

Entity: ALL
Year: ALL
Date Range: 07/01/2025 to 06/30/2025
Batch(es): ALL

Entity UVALDE CISD

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	10,981,738.24	6,989.33	Taxes	689,028.90	29,662.53	Taxes	11,670,767.14	36,651.86
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	67,455.35	207.06	Penalty	78,888.08	3,426.11	Penalty	146,343.43	3,633.17
Interest	21,456.17	59.43	Interest	139,864.00	13,499.18	Interest	161,320.17	13,558.61
Total Collected	11,070,649.76	7,255.82	Total Collected	907,780.98	46,587.82	Total Collected	11,978,430.74	53,843.64
Total Collected	11,077,905.58		Total Collected	954,368.80		Total Collected	12,032,274.38	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	68,245.44	-361.55	Taxes	92,998.98	3,320.30	Taxes	161,244.42	2,958.75
Penalty	395.76	0.00	Penalty	2,416.1[illegible]	93.82	Penalty	2,811.86	93.82
Interest	86.46	0.00	Interest	2,032.13	114.32	Interest	2,118.59	114.32
Total Refunded	68,727.66	-361.55	Total Refunded	97,447.21	3,528.44	Total Refunded	166,174.87	3,166.89
Total Refunded	68,366.11		Total Refunded	100,975.65		Total Refunded	169,341.76	
Taxes	10,913,492.80	7,350.88	Taxes	596,029.92	26,342.23	Taxes	11,509,522.72	33,693.11
Penalty	67,059.59	207.06	Penalty	76,471.98	3,332.29	Penalty	143,531.57	3,539.35
Interest	21,369.71	59.43	Interest	137,831.87	13,384.86	Interest	159,201.58	13,444.29
Total Disbursed	11,001,922.10	7,617.37	Total Disbursed	810,333.77	43,059.38	Total Disbursed	11,812,255.87	50,676.75
Total Disbursed	11,009,539.47		Total Disbursed	853,393.15		Total Disbursed	11,862,932.62	

20A, 20B

	Current Year		Delinquent Years		All Years
Total Collected	11,077,905.58	Total Collected	954,368.80	Total Collected	12,032,274.38
Attorney Fees	2,854.25	Attorney Fees	133,162.04	Attorney Fees	136,016.29
Other Fees	0.00	Other Fees	0.00	Other Fees	0.00
Overpayments	4,768.75	Overpayments	11.85	Overpayments	4,780.60
Total Paid	11,085,528.58	Total Paid	1,087,542.69	Total Paid	12,173,071.27
Underpayments	3.42	Underpayments	1.73	Underpayments	5.15
Total Paid	11,085,528.58	Total Paid	1,087,542.69	Total Paid	12,173,071.27
Attorney Fees	2,854.25	Attorney Fees	133,162.04	Attorney Fees	136,016.29
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	2,362.47	Refunds Paid - Attorney Fees	2,362.47
Attorney Fee Disbursement Amount	2,854.25	Attorney Fee Disbursement Amount	130,799.57	Attorney Fee Disbursement Amount	133,653.82

UVALDE County

2026 CERTIFIED TOTALS

As of Certification

IU - UVALDE CISD
ARB Approved Totals

Property Count: 15,412

7/22/2026 4:56:52PM

Land		Value			
Homesite:		199,435,968			
Non Homesite:		448,348,246			
Ag Market:		1,856,184,007			
Timber Market:		0	Total Land	(+)	2,503,968,221

Improvement		Value			
Homesite:		653,898,575			
Non Homesite:		776,622,761	Total Improvements	(+)	1,430,521,336

Non Real	Count	Value			
Personal Property:	1,246	473,796,305			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	473,796,305
			Market Value	=	4,408,285,862

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,856,184,007	0			
Ag Use:	52,845,706	0	Productivity Loss	(-)	1,803,338,301
Timber Use:	0	0	Appraised Value	=	2,604,947,561
Productivity Loss:	1,803,338,301	0			
			Homestead Cap	(-)	61,410,856
			23.231 Cap	(-)	31,371,527
			Assessed Value	=	2,512,165,178
			Total Exemptions Amount (Breakdown on Next Page)	(-)	762,137,330
			Net Taxable	23A	1,750,027,848

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	10,513,271	660,378	617.04	727.15	97			
DPS	240,664	0	0.00	0.00	2			
OV65	338,652,539	72,490,982	184,175.84	193,630.74	1,959			
Total	349,406,474	73,151,360	184,792.88	194,357.89	2,058	Freeze Taxable	(-)	73,151,360
Tax Rate	0.6983000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	1,561,540	236,909	97,662	139,247	9			
Total	1,561,540	236,909	97,662	139,247	9	Transfer Adjustment	(-)	139,247

Freeze Adjusted Taxable = 1,676,737,241

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
11,893,449.03 = 1,676,737,241 * (0.6983000 / 100) + 184,792.88

Certified Estimate of Market Value:	4,408,285,862
Certified Estimate of Taxable Value:	1,750,027,848

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

COUNTY OF REAL

2026 CERTIFIED TOTALS

As of Certification

03U - UVALDE ISD
Grand Totals

Property Count: 237

7/27/2026 5:56:33PM

Land		Value			
Homesite		239,751			
Non Homesite		1,714,271			
Ag Market		43,014,368			
Timber Market		0	Total Land	(+)	44,968,390
Improvement		**Value**			
Homesite		778,864			
Non Homesite		4,519,799	Total Improvements	(+)	5,298,663
Non Real	**Count**	**Value**			
Personal Property	2	116,650			
Mineral Property	0	0			
Autos	0	0	Total Non Real	(+)	116,650
			Market Value	=	50,383,703
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market	43,014,368	0			
Ag Use	1,380,294	0	Productivity Loss	(-)	41,634,074
Timber Use	0	0	Appraised Value	=	8,749,629
Productivity Loss	41,634,074	0			
			Homestead Cap	(-)	146,924
			23.231 Cap	(-)	283,433
			Assessed Value	=	8,319,272
			Total Exemptions Amount (Breakdown on Next Page)	(-)	728,667
			Net Taxable	=	7,590,605

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	59,430	0	0.00	0.00	1
OV65	335,527	8,793	61.40	397.60	3
Total	394,957	8,793	61.40	397.60	4

Tax Rate 0.6983000

23A

Freeze Taxable (-) 8,793

25A

Freeze Adjusted Taxable = 7,581,812

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
53,005.19 = 7,581,812 * (0.6983000 / 100) + 61.40

Certified Estimate of Market Value:	50,367,103
Certified Estimate of Taxable Value:	7,589,425
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ZAVALA County

2026 CERTIFIED TOTALS

As of Certification

IU - (UVALDE CAD) U.C.I.S.D.

Property Count: 1,755

Grand Totals

7/7/2026 2:04:14PM

Land		Value			
Homesite:		1,812,003			
Non Homesite:		3,174,808			
Ag Market:		511,405,701			
Timber Market:		0	**Total Land**	(+)	516,392,512

Improvement		Value			
Homesite:		32,561,234			
Non Homesite:		30,438,570	**Total Improvements**	(+)	62,999,804

Non Real	Count	Value			
Personal Property:	97	58,964,810			
Mineral Property:	44	6,665,107			
Autos:	0	0	**Total Non Real**	(+)	65,629,917
			Market Value	=	645,022,233

Ag	Non Exempt	Exempt			
Total Productivity Market:	511,405,701	0			
Ag Use:	20,516,555	0	**Productivity Loss**	(-)	490,889,146
Timber Use:	0	0	**Appraised Value**	=	154,133,087
Productivity Loss:	490,889,146	0			
			Homestead Cap	(-)	2,305,876
			23.231 Cap	(-)	993,602
			Assessed Value	=	150,833,609
			Total Exemptions Amount (Breakdown on Next Page)	(-)	21,208,097
			Net Taxable	23A	129,625,512

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	539,211	0	0.00	0.00	12
OV65	6,611,467	1,425,306	2,485.10	2,485.10	86
Total	7,150,678	1,425,306	2,485.10	2,485.10	98
Tax Rate	1.0421970				

Freeze Taxable 25A (-) 1,425,306

Freeze Adjusted Taxable = 128,200,206

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,338,583.80 = 128,200,206 * (1.0421970 / 100) + 2,485.10

Certified Estimate of Market Value:	645,022,233
Certified Estimate of Taxable Value:	129,625,512

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

ZAVALA County

2026 CERTIFIED TOTALS

As of Certification

IU - (UVALDE CAD) U.C.I.S.D.

Property Count: 1,755

ARB Approved Totals

7/7/2026 2:04:14PM

Land		Value			
Homesite:		1,812,003			
Non Homesite:		3,174,808			
Ag Market:		511,405,701			
Timber Market:		0	Total Land	(+)	516,392,512

Improvement		Value			
Homesite:		32,561,234			
Non Homesite:		30,438,570	Total Improvements	(+)	62,999,804

Non Real	Count	Value			
Personal Property:	97	58,964,810			
Mineral Property:	44	6,665,107			
Autos:	0	0	Total Non Real	(+)	65,629,917
			Market Value	=	645,022,233

Ag	Non Exempt	Exempt			
Total Productivity Market:	511,405,701	0			
Ag Use:	20,516,555	0	Productivity Loss	(-)	490,889,146
Timber Use:	0	0	Appraised Value	=	154,133,087
Productivity Loss:	490,889,146	0			
			Homestead Cap	(-)	2,305,876
			23.231 Cap	(-)	993,602
			Assessed Value	=	150,833,609
			Total Exemptions Amount (Breakdown on Next Page)	(-)	21,208,097
			Net Taxable	24A	129,625,512

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	539,211	0	0.00	0.00	12			
OV65	6,611,467	1,425,306	2,485.10	2,485.10	86			
Total	7,150,678	1,425,306	2,485.10	2,485.10	98	Freeze Taxable	(-)	1,425,306
Tax Rate	1.0421970							

Freeze Adjusted Taxable = 128,200,206

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,338,583.80 = 128,200,206 * (1.0421970 / 100) + 2,485.10

Certified Estimate of Market Value:	645,022,233
Certified Estimate of Taxable Value:	129,625,512

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

UVALDE County

2026 CERTIFIED TOTALS

As of Certification

IU - UVALDE CISD

Property Count: 20

Under ARB Review Totals

7/22/2026 4:56:52PM

Land		Value			
Homesite:		114,981			
Non Homesite:		1,056,800			
Ag Market:		54,557			
Timber Market:		0	Total Land	(+)	1,226,338

Improvement		Value			
Homesite:		410,515			
Non Homesite:		3,226,048	Total Improvements	(+)	3,636,563

Non Real	Count	Value			
Personal Property:	2	1,081,944			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	1,081,944
			Market Value	=	5,944,845

Ag	Non Exempt	Exempt			
Total Productivity Market:	54,557	0			
Ag Use:	613	0	Productivity Loss	(-)	53,944
Timber Use:	0	0	Appraised Value	=	5,890,901
Productivity Loss:	53,944	0			
			Homestead Cap	(-)	34,493
			23.231 Cap	(-)	18,546
			Assessed Value	=	5,837,862
			Total Exemptions Amount (Breakdown on Next Page)	(-)	512,676
			Net Taxable	24A	5,325,186

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	43,107	0	0.00	0.00	1			
Total	43,107	0	0.00	0.00	1	Freeze Taxable	(-)	0
Tax Rate	0.6983000							

Freeze Adjusted Taxable = 5,325,186

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
37,185.77 = 5,325,186 * (0.6983000 / 100) + 0.00

Certified Estimate of Market Value:	5,559,733
Certified Estimate of Taxable Value:	5,067,851
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

COUNTY OF REAL

2026 CERTIFIED TOTALS

As of Certification

03U - UVALDE ISD

Property Count: 5 | Under ARB Review Totals | 7/27/2026 5:56:33PM

Land		Value			
Homesite		0			
Non Homesite		0			
Ag Market		988,750			
Timber Market		0	Total Land	(+)	988,750
Improvement		**Value**			
Homesite		0			
Non Homesite		22,500	Total Improvements	(+)	22,500
Non Real	**Count**	**Value**			
Personal Property	0	0			
Mineral Property	0	0			
Autos	0	0	Total Non Real	(+)	0
			Market Value	=	1,011,250
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market	988,750	0			
Ag Use	33,618	0	Productivity Loss	(-)	955,132
Timber Use	0	0	Appraised Value	=	56,118
Productivity Loss	955,132	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	15,420
			Assessed Value	=	40,698
			Total Exemptions Amount (Breakdown on Next Page)	(-)	0
			Net Taxable	=	40,698

24A

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
284.19 = 40,698 * (0.698300 / 100)

Certified Estimate of Market Value	994,650
Certified Estimate of Taxable Value	39,518
Tax Increment Finance Value	0
Tax Increment Finance Levy	0.00

Back to Source Documentation Links

Zavala Central Appraisal District

Mailing Address:
323 W. Zavala St.
Crystal City, Texas 78839
Phone: (830) 374-3475
Fax: (830) 374-3076
Email: zavalacad@zavalacad.com

Uvalde Consolidated ISD
Attn: Dr. Juan Hinojosa
Interim Superintendent
1000 N Getty St
Uvalde, Texas 78801

Texas Tax Code Sec 26.01
2026 Certified Values

I, Yolanda C. Lavenant, Chief Appraiser for the Zavala Central Appraisal District, do solemnly swear that I have made or have caused to be made a diligent inquiry to ascertain that all property within the district
24B subject to appraisal for tax purposes has been made. As required by law under Sec. 26.01, I have included all the certified value for the taxing entity that I am aware of. I do hereby certify a Total Market Value of $645,022,233 and a Freeze Adjusted Taxable Value of $128,200,206 for Uvalde Consolidated ISD .

Yolanda C. Lavenant, CCA, RTA, RPA
Chief Appraiser

Subscribed and sworn before me the 10th of July, 2026.

BETHANY ISABEL CULPEPPER
Notary Public, State of Texas
Comm. Expires 09-20-2027
Notary ID 132181333

Notary Public

09/20/2027
Date Commission Expires

UVALDE County

2026 CERTIFIED TOTALS

As of Certification

IU - UVALDE CISD
Grand Totals

Property Count: 15,432

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Land		Value			
Homesite:		199,550,949			
Non Homesite:		449,405,046			
Ag Market:		1,856,238,564			
Timber Market:		0	Total Land	(+)	2,505,194,559

Improvement		Value			
Homesite:		654,309,090			
Non Homesite:		779,848,809	Total Improvements	(+)	1,434,157,899

Non Real	Count	Value			
Personal Property:	1,248	474,878,249			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	474,878,249
			Market Value	=	4,414,230,707

Ag	Non Exempt	Exempt			
Total Productivity Market:	1,856,238,564	0			
Ag Use:	52,846,319	0	Productivity Loss	(-)	1,803,392,245
Timber Use:	0	0	Appraised Value	=	2,610,838,462
Productivity Loss:	1,803,392,245	0			

Homestead Cap	(-)	61,445,349
23.231 Cap	(-)	31,390,073
Assessed Value	=	2,518,003,040
Total Exemptions Amount (Breakdown on Next Page)	(-)	762,650,006
Net Taxable	=	1,755,353,034

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	10,513,271	660,378	617.04	727.15	97			
DPS	240,664	0	0.00	0.00	2			
OV65	338,695,646	72,490,982	184,175.84	193,630.74	1,960			
Total	349,449,581	73,151,360	184,792.88	194,357.89	2,059	Freeze Taxable	(-)	73,151,360
Tax Rate	0.6983000							

25A

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	1,561,540	236,909	97,662	139,247	9			
Total	1,561,540	236,909	97,662	139,247	9	Transfer Adjustment	(-)	139,247

Freeze Adjusted Taxable = 1,682,062,427

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
11,930,634.81 = 1,682,062,427 * (0.6983000 / 100) + 184,792.88

Certified Estimate of Market Value:	4,413,845,595
Certified Estimate of Taxable Value:	1,755,095,699

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

Outlook

Re: Sabinal ISD & Uvalde CISD. Certified Value

From MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>
Date Wed 8/5/2026 5:22 PM
To Roberto Valdez <Rvaldez@uvaldecad.org>
Cc Aurora De Hoyos <auroradehoyos@uvaldecad.org>; Monica Lara <monicalara@uvaldecad.org>; Ana Hernandez <ahernandez@uvaldecad.org>; Jesse Muniz <jmuniz@uvaldecisd.net>

Hello Mr. Valdez and team,

There are a few more items that we need to know as soon as possible for Uvalde CISD (copied):

4(a). Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.

A. **Prior year I&S value of property subject to Chapter 313 agreement.** Enter the total prior year appraised value of property subject to a Chapter 313 agreement. $

B. **Prior year M&O value of property subject to Chapter 313 agreement.** Enter the total prior year limited value of property subject to a Chapter 313 agreement. − $

C. Subtract B from A. $

See Last Year's Form

28a. Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.

A. **Current year I&S value of property subject to Chapter 313 agreement.** Enter the total current year appraised value of property subject to a Chapter 313 agreement. 28aA, 28aB $ -0-

B. **Current year M&O value of property subject to Chapter 313 agreement.** Enter the total current year limited value of property subject to a Chapter 313 agreement. $ -0-

C. **Subtract B from A.** $

2026 no more 313

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate

25. Current year tax ceilings and new property value for Chapter 313 and JETI limitations.

A. **Current year tax ceilings.** Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. $

B. **Current year Chapter 313 new property value.** Enter the current year new property value of property subject to Chapter 313 agreements. + $ -0-

C. **Current year new property value for JETI agreements.** Enter the current year new property value of property subject to JETI agreements. + $

D. **Add A, B and C.**

25B

New Solar Farm

UCAD has NOT received any request for 313 paperwork.

8-6-2026

Feel free to call my cell if you have questions.

Kimberlee Ralph, M.Ed.
Project Manager

kralph@moakcasey.com
mobile 512.658.6646
office 512.485.7878
www.MoakCasey.com

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
014910	TROY ISD	**0.5689**
219903	TULIA ISD	**0.5866**
178912	TULOSO-MIDWAY ISD	**0.5970**
096905	TURKEY-QUITAQUE ISD	**0.6254**
212905	TYLER ISD	**0.5903**
230908	UNION GROVE ISD	**0.6169**
230904	UNION HILL ISD	**0.6169**
240903	UNITED ISD	**0.5628**
232904	UTOPIA ISD	**0.6169**
232903	UVALDE CISD	38 **0.5628**
122902	VALENTINE ISD	**0.6254**
018904	VALLEY MILLS ISD	**0.6018**
049903	VALLEY VIEW ISD	**0.5789**
108916	VALLEY VIEW ISD	**0.6169**
091908	VAN ALSTYNE ISD	**0.5628**
234906	VAN ISD	**0.6169**
158906	VAN VLECK ISD	**0.6169**
180902	VEGA ISD	**0.6254**
126908	VENUS ISD	**0.6056**
226908	VERIBEST ISD	**0.5983**
244903	VERNON ISD	**0.6254**
235902	VICTORIA ISD	**0.6169**
181907	VIDOR ISD	**0.6169**
143904	VYSEHRAD ISD	**0.6169**
161914	WACO ISD	**0.6254**
089905	WAELDER ISD	**0.5931**
059902	WALCOTT ISD	**0.6254**
226906	WALL ISD	**0.6185**
237904	WALLER ISD	**0.5628**
049908	WALNUT BEND ISD	**0.6205**
018905	WALNUT SPRINGS ISD	**0.5821**
229904	WARREN ISD	**0.6169**
102903	WASKOM ISD	**0.5628**
226905	WATER VALLEY ISD	**0.6157**
070912	WAXAHACHIE ISD	**0.6033**
184903	WEATHERFORD ISD	**0.6169**
240904	WEBB CISD	**0.5930**
045905	WEIMAR ISD	**0.5689**
044902	WELLINGTON ISD	**0.6242**
223904	WELLMAN-UNION CISD	**0.6252**
037909	WELLS ISD	**0.6192**
108913	WESLACO ISD	**0.5933**

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UVALDE County

2026 CERTIFIED TOTALS

As of Certification

IU - UVALDE CISD

Effective Rate Assumption

Property Count: 15,432

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42

See "2026 Capitol"

ADD New Solar FARM

New Value

TOTAL NEW VALUE MARKET:	$18,793,421
TOTAL NEW VALUE TAXABLE:	$14,556,445

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	3	2025 Market Value	$144,072
	ABSOLUTE EXEMPTIONS VALUE LOSS			$144,072

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	976	$31,790,455
145D	11.145 (d) Multiple Situs, Leases	117	$3,744,506
145F	11.145 (f) Single Situs, Related Business Entity	4	$411,502
DP	Disability	5	$103,968
DV1	Disabled Veterans 10% - 29%	2	$3,885
DV3	Disabled Veterans 50% - 69%	4	$23,648
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	$0
DV4	Disabled Veterans 70% - 100%	11	$72,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	$0
DVHS	Disabled Veteran Homestead	11	$1,707,262
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	$0
HS	Homestead	40	$3,633,575
OV65	Over 65	110	$2,705,519
OV65S	OV65 Surviving Spouse	2	$38,441
	PARTIAL EXEMPTIONS VALUE LOSS	1,285	$44,234,759
	NEW EXEMPTIONS VALUE LOSS		$44,378,831

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $44,378,831

New Ag / Timber Exemptions

2025 Market Value	$1,683,162	Count: 14
2026 Ag/Timber Use	$33,356	
NEW AG / TIMBER VALUE LOSS	$1,649,806	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,059	$207,277	$132,633	$74,644

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,787	$202,788	$131,979	$70,809

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2026_Capitol

prop_id	geo_id	acct_id	file_as_name	cur_Appr_Val	prv_Appr_Val	diff	legal_desc
127121	200-2-139128-000210	149024	AT&T MOBILITY LLC	965		965	CELL SITE 300 EAST LEONA STREET
127118	200-2-026015-003525	191855	METRON-FARNIER LLC	2,188		2,188	EQUIPMENT WATER METERS 3525 EAS
126531	200-2-025015-000010	190714	SKYWAY TOWERS, LLC	60,470		60,470	TOWER FCC1285902 115' MONOPOLE 4
127117	200-2-026010-000010	191851	TILLMAN INFRASTRUCTURE	119,680		119,680	TOWER TI 05758 702 1/2 CR 372, UVALI
127120	200-2-139128-000200	149024	AT&T MOBILITY LLC	343,870		343,870	CELL SITE EQUIPMENT 702 1/2 COUNTY
127119	200-2-026020-000010	191856	NEXTPOWER LLC	4,282,398		4,282,398	EQUIPMENT 5385 E US HWY 90, UVALD
127116	200-2-026005-000010	191854	VERO BROADBAND LLC	6,0[illegible]467		6,054,467	FIBER OPTIC NETWORK UVALDE
127115	200-2-026000-000010	191853	NIGHTFALL SOLAR	110,972,011		110,972,011	180 MW SOLAR HWY 90
8				121,836,049		-	

Accts s/have been Flagged as "New Value"

TAX ASSESSOR-COLLECTOR CERTIFICATION
2026 TAX YEAR

Entity: **Uvalde CISD**

I, Roberto Valdez, Chief Appraiser for Uvalde County Appraisal District, acting as this entities' Tax Assessor-Collector, certify the following information is true and correct to the best of my knowledge for the 2026 tax year. This certification is pursuant to Texas Property Tax Code Section 26.04 (a); "the assessor for a taxing unit shall determine the total appraised value, the total assessed value, and the total taxable value of property taxable by the unit. He shall also determine, using information provided by the Appraisal Office, the appraised, assessed, and taxable value of new property". The Tax Assessor Certified Totals below were calculated by adding the Certified Appraisal Roll Values plus the Lower Value Estimate. In addition, the Chief Appraiser certifies the anticipated collection rate for current year, the actual collection rate for the preceding three years, the excess debt collections amount and, attached is the tax refund report for the preceding year.

Tax Assessor Certified Appraisal Roll	
Total Appraised Value	**$2,610,015,412**
Total Assessed Value	**$2,517,233,029**
Total Taxable Value	**$1,755,095,699**
Tax Assessor New Property	
Total Market Value	**$18,793,421**
Total Taxable Value	**$14,556,445**
Tax Assessor Collection Rates	
2026 Anticipated Collection Rate	44A **99.13%**
2025 Actual Collection Rate	**100.91%**
2024 Actual Collection Rate	**99.13%**
2023 Actual Collection Rate	**102.16%**
Excess Debt Collection for 2025	42 -

(see page 2)

		UVALDE CISD					
2026				UVALDE CISD			
CURRENT TAXES		10,920,843.68					
DELQ		622,372.15					
PENALTY		147,070.92					
INTEREST		172,645.87					
TOTAL			11,862,932.62		11,755,402.56	44B	100.91

2025 CURRENT DEBT -7,617.37

TNT WORKSHEET LINE 45-0

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
43.	**Adjusted current year debt.** Subtract line 42 from line 41D		$0
44.	**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%.[36]		
	A. Enter the current year anticipated collection rate certified by the collector.[37]	99.13%	
	B. Enter the prior year actual collection rate	99.13%	
	C. Enter the 2023 actual collection rate	102.16%	
	D. Enter the 2022 actual collection rate	101.08%	99.13%
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44		0
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet.*		$1,680,217,857
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100		$0.000000 /$100
48.	**Current year voter-approval tax rate.** Add Lines 40 and 47 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 40 and 47.[38]		$0.698300 /$100

44C, 44D

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[39] The school district shall provide its tax assessor with a copy of the letter.[40]	$0
50.	**Current year total taxable value.** Enter the amount on Line 27 of the No-New-Revenue Tax Rate Worksheet.	$0
51.	**Additional rate for pollution control.** Divide line 49 by line 50 and multiply by $100.	$0.000000 /$100
52.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 51 and line 48	N/A

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.[41] 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
53.	**Prior year adopted tax rate.** Add Line 6A and 6B of the *No-New-Revenue Tax Rate Worksheet*	$0.000000 /$100
54.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$0.000000 /$100

54

[36] Tex. Tax Code §26.012(2)(A)(i)
[37] Tex. Tax Code §26.012(2)(A)(i)
[38] Tex. Tax Code §26.08(g)
[39] Tex. Tax Code §26.045(d)
[40] Tex. Tax Code §26.045(i)
[41] Tex. Tax Code §26.042(e)

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