Henderson ISD

2026-2027

Public Hearing to Adopt the Budget & Tax Rate

August 17, 2026

Henderson Independent School District
Combined Budget Summary
General Fund, Debt Service Fund, and Child Nutrition Funds
2026-2027

		General Fund	Debt Service	Child Nutrition	Total
Revenues					
5700 Local Revenue		13,453,755	2,604,628	235,000	16,293,383
5800 State Revenue		22,909,560	726,044	-	23,635,604
5900 Federal Revenue/Other Sources		75,000	306,004	2,249,000	2,630,004
Total Revenues		$ 36,438,315	$ 3,636,676	$ 2,484,000	$ 42,558,991
Expenditures					
11	Instruction	22,598,017			22,598,017
12	Instructional Resources & Media Services	243,145			243,145
13	Curriculum/Staff Development	390,725			390,725
21	Instructional Leadership	413,862			413,862
23	School Leadership	2,288,849			2,288,849
31	Guidance and Counseling	1,360,540			1,360,540
32	Social Work Services	97,228			97,228
33	Health Services	487,912			487,912
34	Student Transportation	1,617,072			1,617,072
35	Food Services	-		2,484,000	2,484,000
36	Cocurricular/Extracurricular Activities	2,374,474			2,374,474
41	General Administration	1,620,694			1,620,694
51	Plant Maintenance & Operations	3,854,974			3,854,974
52	Security & Monitoring Services	610,303			610,303
53	Data Processing Services	917,548			917,548
61	Community Services	24,784			24,784
71	Debt Service	128,000	3,636,676		3,764,676
93	Payments to Fiscal Agents	25,000			25,000
99	Other Intergovernmental Charges	371,850			371,850
Total Expenditures		$ 39,424,977	$ 3,636,676	$ 2,484,000	$ 45,545,653
Surplus (Deficit)		$ (2,986,662)	$ -	$ -	$ (2,986,662)
Fund Balance Beginning Estimated		12,984,788	7,156,506	1,210,953	21,352,247
Fund Balance Ending Projected		$ 9,998,126	$ 7,156,506	$ 1,210,953	$ 18,365,585
Proposed Tax Rate		0.7328	0.08		

Henderson Independent School District
2026-2027 Proposed Budget
General Fund

Revenues				
5700 Local Revenue			13,453,755	37%
5800 State Revenue			22,909,560	63%
5900 Federal Revenue/Other Sources			75,000	0%
Total Revenues		$	36,438,315	
Expenditures				
11	Instruction		22,598,017	57%
12	Instructional Resources & Media Services		243,145	1%
13	Curriculum/Staff Development		390,725	1%
21	Instructional Leadership		413,862	1%
23	School Leadership		2,288,849	6%
31	Guidance and Counseling		1,360,540	3%
32	Social Work Services		97,228	0%
33	Health Services		487,912	1%
34	Student Transportation		1,617,072	4%
36	Cocurricular/Extracurricular Activities		2,374,474	6%
41	General Administration		1,620,694	4%
51	Plant Maintenance & Operations		3,854,974	10%
52	Security & Monitoring Services		610,303	2%
53	Data Processing Services		917,548	2%
61	Community Services		24,784	0%
71	Debt Service		128,000	0%
93	Payments to Fiscal Agents		25,000	0%
99	Other Intergovernmental Charges		371,850	1%
Total Expenditures		$	39,424,977	
Surplus (Deficit)		$	(2,986,662)	
Expenditures by Object				
6100	Payroll		31,724,041	80%
6200	Contracted Services		4,014,166	10%
6300	Supplies		2,269,783	6%
6400	Other Miscellaneous		1,221,437	3%
6500	Debt Services		128,000	0%
6600	Capital Outlay		67,550	0%
		$	39,424,977	

Henderson Independent School District

2026-2027 Proposed Budget

Debt Service

Revenues		
5700 Local Revenue		2,604,628
5800 State Revenue		726,044
5900 Federal Revenue/Other Sources		306,004
Total Revenues	$	3,636,676
Expenditures		
71 Debt Service		3,636,676
Total Expenditures	$	3,636,676
Surplus (Deficit)	$	-

Henderson Independent School District
2026-2027 Proposed Budget
Child Nutrition

Revenues			
5700 Local Revenue		235,000	9%
5800 State Revenue		-	0%
5900 Federal Revenue/Other Sources		2,249,000	91%
Total Revenues	$	2,484,000	
Expenditures			
6100 Payroll		1,381,000	56%
6200 Contracted Services		36,200	1%
6300 Supplies		1,052,000	42%
6400 Other Miscellaneous		14,800	1%
6600 Capital Outlay		-	0%
Total Expenditures	$	2,484,000	
Surplus (Deficit)	$	-	

HENDERSON ISD
Truth in Taxation
2026-2027

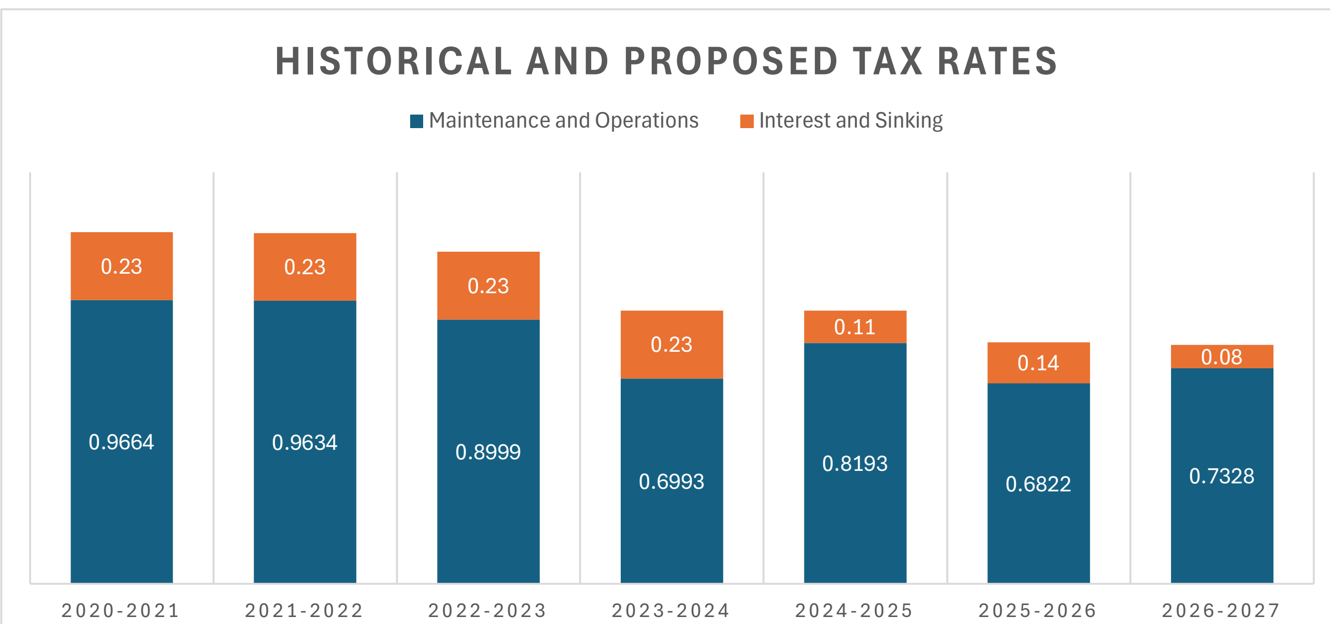
Prior year adopted tax rate	0.8222
Prior year voter-approval tax rate	0.8441
Current year voter-approval tax rate	0.7404

Current year No-New-Revenue Rate	0.9044

The no-new-revenue (NNR) tax rate is calculated using only property that existed in both years. While the NNR rate often decreases when taxable values increase, it may increase when the taxable value of existing property does not increase sufficiently to offset exemptions, value adjustments, or other factors. New property is excluded from the NNR calculation.

Proposed tax rate for maintenance and operations	0.7328
Proposed tax rate to pay for bonded indebtedness	0.0800
Total Tax Rate Proposed to 2026	0.8128

% increase (decrease) between the proposed tax rate and the NNR tax rate	-10.13%
% increase (decrease) between the proposed tax rate and the voter-approval tax rate	9.78%



2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Henderson Independent School District	(903) 655-5000
School District's Name	Phone *(area code and number)*
300 Crosby Dr, Henderson, TX 75652	www.hendersonisd.org
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

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

Insert hyperlink:

https://drive.google.com/file/d/1uHK3v_RgzrhfW5bxrVzHIot_ofDBuw5A/view?usp=sharing

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 2,584,622,037
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]	$ 784,008,396
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,800,613,641
4.	**Prior year total adopted tax rate**.	$ 0.8222 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... – $ 0 **C. Prior year value loss.** Subtract B from A. [4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... – $ 0 **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.	$ 1,800,613,641
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
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: .... $ 288,540 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 3,269,900 **C. Value loss.** Add A and B. [7]	$ 3,558,440
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.** .... $ 33,000 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 33,000
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 3,591,440
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,797,022,201
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 14,775,116
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]	$ 0
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.	$ 14,775,116

[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] .... $ 2,917,817,165 **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.	$ 2,917,817,165
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] .... $ 0 **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.	$ 0
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]	$ 818,126,626
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]	$ 2,099,690,539
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.	$ 466,159,420
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 466,159,420
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,633,531,119
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.9044 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [26]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.5628/$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate . . . $ 0.0000/$100 B. $0.05 per $100 of taxable value . . . $ 0.0500/$100	$ 0.0500/$100
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]	$ 0.6128/$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: . . . $ 3,323,423 B. Subtract **unencumbered fund amount** used to reduce total debt. . . . – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. . . . – $ 726,044 D. **Adjust debt:** Subtract B and C from A.	$ 2,597,379

[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
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 2,597,379
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] 96.90 % B. Enter the prior year actual collection rate 97.40 % C. Enter the 2024 actual collection rate 96.00 % D. Enter the 2023 actual collection rate 97.40 %	96.90 %
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.	$ 2,680,473
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,099,690,539
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.1276 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 0.7404 /$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.*	$ 2,099,690,539
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.7404 /$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.*	$ 0.8222 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100

[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.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 0.7404 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 0.9044 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 0.7404 /$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 Jessica N Warner
Printed Name of School District Representative

sign here Jessica N Warner
School District Representative

07/29/2026
Date

[40] Tex. Tax Code §26.04(c)

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 21, 2025

Mr. Brian Bowman, Superintendent
Henderson Independent School District
P.O. Box 728
Henderson, Texas 75653-0728

Dear Mr. Bowman:

Enclosed are your certified 2025 values.

Also, enclosed is a recap of your appraisal roll that includes all of the information that your tax assessor or other designated person will need from our office in order to calculate your no new revenue tax rate for 2025.

As always, if you have any questions please do not hesitate to call.

Sincerely,
Rusk County Appraisal District

Weldon R. Cook, RPA, CCA
Chief Appraiser

CC: Ms. Nikki Warner, Chief Financial Officer
Mrs. Nesha Partin, Tax Assessor/Collector

Enclosures

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

STATE OF TEXAS)(

PROPERTY TAX CODE, SECTION 26.01(a)

COUNTY OF RUSK)(

2025 CERTIFICATION OF APPRAISAL ROLLS FOR THE:

Henderson Independent School District

I, Weldon R. Cook, Chief Appraiser for the Rusk County Appraisal District, solemnly swear that the attached is that portion of the approved 2025 Appraisal Roll of the Rusk County Appraisal District, which lists property taxable by the above-named taxing unit and constitutes the appraisal roll for that taxing unit.

July 21, 2025

Weldon R Cook
Chief Appraiser

On this the 21st day of July, 2025, personally appeared Weldon R. Cook, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.

SALENEA T TURNER
Notary Public, State of Texas
Comm. Expires 04-11-2029
Notary ID 135508780

NOTARY PUBLIC

4-11-29
COMMISSION EXPIRES

**** **** **** **** **** **** **** **** **** **** **** **** ****

Approval of the appraisal records by the Rusk County Appraisal Review Board occurred on the 17th day of July, 2025.

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 21, 2025

CERTIFICATION OF THE APPRAISAL ROLLS FOR THE:

Henderson Independent School District

2025 Approved Appraisal Rolls:

Net Real Estate Value	$932,859,936
Net Mineral, Utility and Industrial Value	$872,281,247
Total 2025 Approved Appraisal Roll	$1,805,141,183

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT

Land

		Value	# of Items	Exempt
Homesite	(+)	138,956,600	4,801	0
Non Homesite	(+)	219,344,400	6,511	33,826,760
Productivity Market	(+)	927,451,300	5,231	0
Income	(+)	11,663,500	38	400,000
Total Land	(=)	*1,297,415,800*	*16,629*	*34,226,760*

Ag/Timber *does not include protested

		Value	# of Items
Timber Gain	(+)	0	0
Productivity Market	(+)	927,451,300	5,231
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	4,576,090	2,621
Land Ag Timber	(-)	15,639,470	3,632
Productivity Loss	(=)	*907,235,740*	*5,230*

Improvements

		Value	# of Items	Exempt
Homesite	(+)	823,922,320	4,705	0
New Homesite	(+)	8,917,870	198	0
Non Homesite	(+)	615,873,680	3,904	192,163,190
New Non Homesite	(+)	7,722,670	157	9,520
Income	(+)	48,657,465	86	5,833,790
Total Improvement	(=)	*1,505,094,005*	*9,050*	*198,006,500*

Personal

		Value	# of Items	Exempt
Homesite	(+)	9,687,340	231	0
New Homesite	(+)	697,920	19	0
Non Homesite	(+)	95,805,060	1,143	2,063,990
New Non Homesite	(+)	2,008,610	33	0
Total Personal	(=)	*108,198,930*	*1,426*	*2,063,990*

Mineral/Industrial/Utility/Personal Property

		Value	# of Items
Minerals/Oil & Gas	(+)	148,715,180	56,958
Industrial Real	(+)	290,834,200	119
Industrial/Utility Personal Property	(+)	517,199,850	813
Total Mineral Market Value	(=)	*956,749,230*	*57,890*

		Value	# of Items
Total Real & Personal Market	(+)	2,910,708,735	27,105
Total Mineral/Industrial Market	(+)	956,749,230	57,890
Total Market Value	(=)	**3,867,457,965**	**84,995**
20% MIUP Circuit Breaker Limitation	(-)	15,830,654	10,018
10% Homestead Cap Loss	(-)	39,890,280	2,425
20% Circuit Breaker Limitation	(-)	10,495,413	1,094
Total Market After Cap	(=)	*3,801,241,618*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	907,235,740	5,230
Total Market Taxable	(=)	**2,894,005,878**	

Losses

	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	234,588,820	536	4,768,540	447
Under $500/$2500	187,770	182	818,699	16,736
Abatements	0	0	0	0
Freeport	1,870	1	16,787,640	4
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			4,660	4
Interstate Commerce			0	0
Foreign Trade			0	0
MultiUse	520,560	24		
Solar/Wind Power	916,200	21		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	46,247,070	28 (includes New Pollution Control Value of 5,160)		
Allocation	14,470	1		
Historical	0	0		
Disaster Exemption	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
	282,476,760		22,379,539	

Total Losses (includes Prod. Loss & Cap Loss) (=) *1,278,308,386*
(includes Prorated Exempt of 291,570)

Total Appraised Value (=) 2,589,149,579

Homestead Exemptions

		Value	# of Items
Homestead H,S	(+)	575,323,416	5,102
Senior S	(+)	73,967,790	1,551
Disabled B	(+)	1,264,810	29
DV 100%	(+)	8,595,200	72
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*659,151,216*	*6,754*
Local Discount	(+)	123,603,560	2,484
Disabled Veteran	(+)	999,560	106
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	254,060	1
Total Exemptions	(=)	*784,008,396*	

Total Exemptions* (-) 784,008,396

46 - HENDERSON I.S.D. Net Taxable Value (=) 1,805,141,183

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied):	$387,774.37
Total Freeze Taxable: (-)	46,373,020
New Imp/Pers with Ceiling: (+)	338,030
**Freeze Adjusted Taxable: (=)	1,759,106,193**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
2,406	2,475	0	90	0	0	2	222	128	0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran

DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 74,690* Parcel count is figured by parcel per ownership
Total Owners: 23,411
Total Items: 84,995

Special Certified Totals

Exempt Value of First Time Absolute Exemption $288,540

Exempt Value of First Time Partial Exemption $6,847,560 153,805,486

New AG/Timber

Market	$33,000
Taxable	$0
Value Loss	$33,000

New Improvement/Personal

Market	$19,347,070
Taxable	$12,412,330

Industrial/Utility/Personal Property New Value
Taxable $145,001,550

Grand Total New Value
Taxable $157,413,880

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$193,681	4,025	Market	$779,567,360
Taxable	$29,392		Taxable	$118,304,720
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$194,612	4,101	Market	$798,104,980
Taxable	$29,936		Taxable	$122,767,010
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$186,373	4,338	Market	$808,490,240
Taxable	$28,317		Taxable	$122,837,010
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$43,819	237	Market	$10,385,260
Taxable	$295		Taxable	$70,000

2025 Certifie tory Recap
Rusk County Appraisal District

(46) - HENDERSON I.S.D.

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	5,516	6,512.0911	146,368,940	0	0	146,368,940	796,686,973	0	0	943,055,913	313,835,265
A2	538	1,143.3966	16,315,890	0	0	16,315,890	17,685,510	0	0	34,001,400	14,603,260
A3	151	13.0107	183,570	0	0	183,570	14,255,240	0	0	14,438,810	7,093,610
A4	108	178.8685	2,487,390	0	0	2,487,390	2,613,490	0	0	5,100,880	4,309,100
A5	127	0.0000	6,256,260	0	0	6,256,260	11,396,490	0	0	17,652,750	7,740,530
A*	6,440	7,847.3669	171,612,050	0	0	171,612,050	842,637,703	0	0	1,014,249,753	347,581,765
B1	20	47.8750	3,362,630	0	0	3,362,630	19,788,534	0	0	23,151,164	22,525,724
B2	68	25.6053	1,502,720	0	0	1,502,720	10,788,945	0	0	12,291,665	11,377,877
B*	88	73.4803	4,865,350	0	0	4,865,350	30,577,479	0	0	35,442,829	33,903,601
C1	1,242	611.1868	8,940,380	0	0	8,940,380	0	0	0	8,940,380	6,644,120
C10	2	26.4690	124,250	0	0	124,250	0	0	0	124,250	124,250
C1B	186	2,464.6266	12,432,340	0	0	12,432,340	0	0	0	12,432,340	11,995,990
C1R	683	1,875.2994	15,729,440	0	0	15,729,440	0	0	0	15,729,440	15,488,210
C1S	24	0.0000	701,250	0	0	701,250	0	0	0	701,250	613,570
C3	1	3.5170	45,720	0	0	45,720	0	0	0	45,720	45,720
C5	1	0.0000	50,000	0	0	50,000	0	0	0	50,000	50,000
CIR	1	1.0000	15,000	0	0	15,000	0	0	0	15,000	15,000
C*	2,140	4,982.0988	38,038,380	0	0	38,038,380	0	0	0	38,038,380	34,976,860
D1	5,231	201,138.7307	0	20,215,560	927,451,300	20,215,560	0	0	0	20,215,560	20,119,780
D2	795	0.0000	0	0	0	0	31,654,920	0	0	31,654,920	31,457,385
D*	6,026	201,138.7307	0	20,215,560	927,451,300	20,215,560	31,654,920	0	0	51,870,480	51,577,165
E	543	2,118.6315	14,429,980	0	0	14,429,980	65,016,360	0	0	79,446,340	33,877,300
E1	874	2,622.4267	23,117,890	0	0	23,117,890	132,361,560	0	0	155,479,450	52,427,364
E2	49	127.0040	1,222,590	0	0	1,222,590	1,989,520	0	0	3,212,110	1,823,920
ENQ	161	2,845.8599	16,732,630	0	0	16,732,630	642,370	0	0	17,375,000	17,153,980
E*	1,627	7,713.9221	55,503,090	0	0	55,503,090	200,009,810	0	0	255,512,900	105,282,564
F1	487	920.0623	43,470,680	0	0	43,470,680	202,207,593	0	0	245,678,273	242,322,191
F1	487	920.0623	43,470,680	0	0	43,470,680	202,207,593	0	0	245,678,273	242,322,191
F2	216	697.2309	7,292,170	0	0	7,292,170	0	0	290,083,570	297,375,740	257,976,710
F2	216	697.2309	7,292,170	0	0	7,292,170	0	0	290,083,570	297,375,740	257,976,710
F*	703	1,617.2932	50,762,850	0	0	50,762,850	202,207,593	0	290,083,570	543,054,013	500,298,901
G1	39,763	0.0000	0	0	0	0	0	0	126,724,927	126,724,927	126,720,267
G1C	4	0.0000	0	0	0	0	0	0	1,312,270	1,312,270	1,312,270
G*	39,767	0.0000	0	0	0	0	0	0	128,037,197	128,037,197	128,032,537
J2	11	24.1336	272,240	0	0	272,240	0	0	3,318,960	3,591,200	3,591,050
J2A	5	0.0000	0	0	0	0	0	0	521,960	521,960	521,960
J3	42	3,308.8675	11,879,860	0	0	11,879,860	0	0	38,347,990	50,227,850	50,211,940
J3A	2	0.0000	0	0	0	0	0	0	4,942,820	4,942,820	4,942,820
J4	36	40.6115	387,530	0	0	387,530	0	0	14,822,940	15,210,470	15,210,470
J4A	3	0.0000	0	0	0	0	0	0	12,100	12,100	12,100
J5	17	491.1490	1,771,500	0	0	1,771,500	0	0	0	1,771,500	1,771,500
J6	363	53.3710	597,480	0	0	597,480	0	0	178,663,520	179,261,000	173,200,660
J6A	88	4.3900	47,410	0	0	47,410	0	0	29,505,970	29,553,380	29,553,380

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
J7	4	0.0000	0	0	0	0	0	0	13,653,410	13,653,410	13,653,410
J8	4	0.0000	0	0	0	0	0	0	351,000	351,000	351,000
J*	575	3,922.5226	14,956,020	0	0	14,956,020	0	0	284,140,670	299,096,690	293,020,290
L1	658	0.0000	0	0	0	0	0	77,355,040	0	77,355,040	76,819,140
L1	658	0.0000	0	0	0	0	0	77,355,040	0	77,355,040	76,819,140
L2A	21	0.0000	0	0	0	0	0	0	7,164,750	7,164,750	7,164,750
L2C	42	0.0000	0	0	0	0	0	0	56,633,490	56,633,490	39,845,850
L2D	28	0.0000	0	0	0	0	0	0	2,197,930	2,197,930	2,197,930
L2G	71	0.0000	0	0	0	0	0	0	142,805,540	142,805,540	141,912,890
L2H	35	0.0000	0	0	0	0	0	0	8,415,980	8,415,980	8,415,980
L2I	3	0.0000	0	0	0	0	0	0	97,400	97,400	97,400
L2J	29	0.0000	0	0	0	0	0	0	1,369,180	1,369,180	1,369,180
L2L	1	0.0000	0	0	0	0	0	0	3,380,840	3,380,840	3,380,840
L2M	27	0.0000	0	0	0	0	0	0	5,776,530	5,776,530	5,776,530
L2O	16	0.0000	0	0	0	0	0	0	105,940	105,940	105,940
L2P	25	0.0000	0	0	0	0	0	0	1,705,400	1,705,400	1,705,400
L2Q	37	0.0000	0	0	0	0	0	0	3,406,200	3,406,200	3,406,200
L2	335	0.0000	0	0	0	0	0	0	233,059,180	233,059,180	215,378,890
L*	993	0.0000	0	0	0	0	0	77,355,040	233,059,180	310,414,220	292,198,030
M1	539	0.0000	0	0	0	0	0	19,654,160	0	19,654,160	9,321,780
M*	539	0.0000	0	0	0	0	0	19,654,160	0	19,654,160	9,321,780
S	15	0.0000	0	0	0	0	0	8,947,690	0	8,947,690	8,947,690
S*	15	0.0000	0	0	0	0	0	8,947,690	0	8,947,690	8,947,690
XB	182	0.0000	0	0	0	0	0	178,050	10,720	188,770	0
XC	16,736	0.0000	0	0	0	0	0	0	818,699	818,699	0
XD	1	0.2050	4,000	0	0	4,000	0	0	0	4,000	0
XF	1	7.0000	466,500	0	0	466,500	0	0	0	466,500	0
XJ	1	31.1000	186,600	0	0	186,600	979,420	0	0	1,166,020	0
XO	17	0.0000	0	0	0	0	0	1,672,190	0	1,672,190	0
XR	19	0.0000	0	0	0	0	0	0	706,940	706,940	0
XU	5	0.0000	0	0	0	0	0	0	3,557,010	3,557,010	0
XV	424	0.0000	0	0	0	0	0	8,160	504,590	512,750	0
XVA	203	313.8003	6,443,200	0	0	6,443,200	31,100,220	0	0	37,543,420	0
XVB	91	1,000.6433	12,418,670	0	0	12,418,670	17,805,745	1,390	0	30,225,805	0
XVC	40	170.6912	3,392,580	0	0	3,392,580	90,572,350	0	0	93,964,930	0
XVD	36	60.2676	2,066,960	0	0	2,066,960	11,720,950	0	0	13,787,910	0
XVE	33	1,028.7190	3,844,020	0	0	3,844,020	150,730	0	0	3,994,750	0
XVF	52	136.4320	1,402,390	0	0	1,402,390	826,140	0	0	2,228,530	0
XVG	28	53.1312	1,426,570	0	0	1,426,570	5,859,825	346,250	0	7,632,645	0
XVH	19	388.0665	2,300,270	0	0	2,300,270	38,247,470	0	0	40,547,740	0
XVI	1	0.0000	0	0	0	0	0	36,000	0	36,000	0
XVJ	3	8.1730	97,680	0	0	97,680	244,560	0	0	342,240	0
XVK	1	1.0000	20,000	0	0	20,000	36,000	0	0	56,000	0

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
XVM	2	0.0000	40,000	0	0	40,000	432,270	0	0	472,270	0
XVR	2	4.1900	117,320	0	0	117,320	30,820	0	0	148,140	0
X*	17,897	3,203.4191	34,226,760	0	0	34,226,760	198,006,500	2,242,040	5,597,959	240,073,259	0
TOTAL:	**76,810**	**230,498.8337**	**369,964,500**	**20,215,560**	**927,451,300**	**390,180,060**	**1,505,094,005**	**108,198,930**	**940,918,576**	**2,944,391,571**	**1,805,141,183**

2025 Current Combined Top 10 Tax Payers (by Taxable Value)

46 - HENDERSON I.S.D.

	Owner Id	Owner Name	Market Value	Taxable Value
	M984703	TENASKA GATEWAY PARTNERS LTD	$134,422,190	$95,127,560
2	M1227035	OAK HILL SOLAR LLC	$95,000,000	$95,000,000
3	M411460	WEST FRASER WOOD PRODUCTS INC	$66,627,050	$66,627,050
4	M1005192	SABINE OIL & GAS CORP (WI)	$61,889,260	$53,909,720
5	R70939	MANAGEMENT & TRAINING CORP	$39,290,680	$39,290,680
6	M983352	SADLERS SMOKEHOUSE LLC	$30,972,260	$30,972,260
7	M988799	ATMOS ENERGY/MID-TEX PIPELINE	$30,963,160	$30,963,160
8	M991818	MIDCOAST(EAST TEXAS) LP TRANS	$30,985,330	$28,816,350
9	M937218	GENERAL SHALE (RED RIVER BRICI	$24,786,670	$24,344,620
10	R90101	HENDERSON HOSPITAL LLC	$23,676,810	$23,676,810