Work Copy

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	28,324,545	1,226	1,580,382	45			
Market of Ag and Timber	620,873,892	1,157	0	0			
Other Land	38,956,555	331	2,148,467	47			
Total Land	688,154,992	2,448	3,728,849	90	Net Land	684,426,143	(+)
Homesite Improvements	145,977,511	1,041	1,060,093	4			
Other Improvements	111,039,670	616	13,417,519	21			
Total Improvements	257,017,181	1,465	14,477,612	25	Net Improvements	242,539,569	(+)
Homesite Personal	0	0	0	0			
Other Personal	237,984,636	194	500	1			
Total Personal	237,984,636	194	500	1	Net Personal	237,984,136	(+)
Total Minerals	7,521,858	838	7,641	7	Net Mineral	7,514,217	(+)
Total Market	1,190,678,667	3,676	18,214,602	98	Net Market Value	1,172,464,065	(=)

Assessed Values

Category	Amount	Items			
Market of Ag Land	620,873,892	1,157	Net Market Value	1,172,464,065	(+)
Market of Timber Land	0	0			
Productivity of Ag Land	15,061,728	1,157			
Productivity of Timber Lan	0	0			
Productivity Loss	605,812,164	1,157	Productivity Loss	605,812,164	(-)
Timber Floor Gain	0	0	Timber Floor Gain	0	(+)
Market of Capped Homesites	104,070,157	417			
Homesite Cap	86,505,756	417			
Homesite Cap Loss	17,564,401	417	Homesite Cap Loss	17,564,401	(-)
Circuit Breaker Loss	9,706,870	620	Circuit Breaker Loss	9,706,870	(-)
Net Appraised	539,380,630	3,578	Net Appraised	539,380,630	(=)

Taxable Values

Category	Amount	Items			
State General Homestead	57,192,580	552	Net Appraised	539,380,630	(+)
State Over 65	7,427,641	280			
State Disabled Person	467,045	22			
Disabled Veteran	3,358,825	46			
Local General Homestead	0	552			
Local Over 65	0	280			
Local Disabled Person	0	22			
Sec. 11.145 & 11.146	6,775,415	263			
Freeport / GIT	0	0			
TECQ Pollution Control	9,684,557	7			
Solar / Wind Powered	0	0			
Historical	0	0			
Water Conservation	0	0			
Absolute	6,174,006	36			
Foreign Trade Zone	0	0			
Abatement	0	0			
Chapter 313 & JETI	0	0			
Miscellaneous	0	0			
Total Exemptions	91,080,069	877	Total Exemptions	91,080,069	(-)
Total Taxable	448,300,561	3,107	Total Taxable	448,300,561	(=)

Excludes 21 Withheld Items

Line 17

Public Hearing
60,909,523
680,290,153.

Public Hearing
38,895,001
487,195,562.

Tax Levy

Category	Amount	Items
Total Taxable	448,300,561	3,107
Tax Rate		.996470
Gross Tax Levy	4,467,180.67	3,048

Gross Tax Levy 4,467,180.67 (+)

Category	Amount	Items
Taxable of Frozen Items	11,543,809	294
Tax on Frozen Items	115,030.60	294
Frozen Taxes	17,149.41	294
Frozen Tax Loss	97,881.19	109

Line 19

Frozen Tax Loss 97,881.19 (-)

Category	Amount	Items
Late Ag Penalty Gain	2,789.03	5
Late Rendition Penalty Gai	.00	2
Chapter 313 & JETI I&S Gai	.00	0
Tax Levy Gain	2,789.03	7

Tax Levy Gain 2,789.03 (+)

Category	Amount	Items
Total Tax Levy	4,372,088.51	3,048

Excludes 21 Withheld Items

Total Tax Levy 4,372,088.51 (=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	* 64,153,879	* 30,184,681	* 525
B/Multifamily Residence	0	0	0
C/Vacant Lot	4,237,456	3,660,115	193
D/Ag Land	661,840,762	54,088,234	1,147
E/Farm & Ranch Improvement	105,220,491	53,997,586	409
F1/Commercial Real	8,782,181	7,799,639	68
F2/Industrial Real	65,460,772	56,155,067	18
G/Minerals	8,456,301	7,116,102	832
H/Tangible Personal	0	0	0
J/Industrial	85,698,860	82,911,064	64
L1/Commercial Personal	3,546,619	1,540,586	121
L2/Industrial Personal	150,435,523	147,041,206	43
M/Tangible Other	7,484,055	3,702,668	169
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	181,722	56,722	1
X/Totally Exempt Property	6,965,444	46,891	21
Y/Unidentified Category	0	0	0

Add w/Ag Values & Item No.

Market:
Robertson - 64,153,879. ÷ 525
Withheld - 478,220. 1
Falls - 7,971,800. 54
72,603,899. ÷ 580 = 125,179.14

Taxable:
Robertson - 30,184,681.
Withheld - 299,159.
Falls - 2,821,276.
33,305,116. ÷ 580 = 57,422.62

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	17,641,820	8,214,488	21
Total Withheld	17,641,820	8,214,488	21

Line 18

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	26,511	Line 10-A 0	1
New Partial Exemption	6,970,806	Line 10-B 0	188
New Productivity Loss	2,321,935	Line 11-C 0	7
Homesite New Improvements	2,543,245	Add 2,396,406	15
Other New Improvements	1,233,116	2,543,245 1,032,278	11
Homesite New Personal	0	1,233,116 0	0
Other New Personal	0	0	0

Public Hearing
3,776,361.
1,458,980.
5,235,341.

2,396,406.
1,032,278.
3,428,684.
1,101,059.
4,529,743.

Line 23 (Also Public Hearing)

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	255,644	8	0	0			
Market of Ag and Timber	8,714,604	6	0	0			
Other Land	3,820,065	9	0	0			
Total Land	12,790,313	20	0	0	Net Land	12,790,313	(+)
Homesite Improvements	1,865,293	7	0	0			
Other Improvements	2,936,214	10	0	0			
Total Improvements	4,801,507	15	0	0	Net Improvements	4,801,507	(+)
Homesite Personal	0	0	0	0			
Other Personal	50,000	1	0	0			
Total Personal	50,000	1	0	0	Net Personal	50,000	(+)
Total Minerals	0	0	0	0	Net Mineral	0	(+)
Total Market	17,641,820	21	0	0	Net Market Value	17,641,820	(=)

Assessed Values

Category	Amount	Items				
Market of Ag Land	8,714,604	6		Net Market Value	17,641,820	(+)
Market of Timber Land	0	0				
Productivity of Ag Land	89,621	6				
Productivity of Timber Lan	0	0				
Productivity Loss	8,624,983	6		Productivity Loss	8,624,983	(-)
Timber Floor Gain	0	0		Timber Floor Gain	0	(+)
Market of Capped Homesites	1,016,537	2				
Homesite Cap	839,849	2				
Homesite Cap Loss	176,688	2		Homesite Cap Loss	176,688	(-)
Circuit Breaker Loss	155,661	6		Circuit Breaker Loss	155,661	(-)
Net Appraised	8,684,488	21	Represents 1.61% Withheld	Net Appraised	8,684,488	(=)

Taxable Values

Category	Amount	Items			
State General Homestead	420,000	3	Net Appraised	8,684,488	(+)
State Over 65	0	0			
State Disabled Person	0	0			
Disabled Veteran	0	0			
Local General Homestead	0	3			
Local Over 65	0	0			
Local Disabled Person	0	0			
Sec. 11.145 & 11.146	50,000	1			
Freeport / GIT	0	0			
TECQ Pollution Control	0	0			
Solar / Wind Powered	0	0			
Historical	0	0			
Water Conservation	0	0			
Absolute	0	0			
Foreign Trade Zone	0	0			
Abatement	0	0			
Chapter 313 & JETI	0	0			
Miscellaneous	0	0			
Total Exemptions	470,000	4	Total Exemptions	470,000	(-)
Total Taxable	8,214,488	20	Total Taxable	8,214,488	(=)

Tax Levy

Category	Amount	Items
Total Taxable	8,214,488	20
Tax Rate		.996470
Gross Tax Levy	81,854.89	20
Taxable of Frozen Items	0	0
Tax on Frozen Items	.00	0
Frozen Taxes	.00	0
Frozen Tax Loss	.00	0
Late Ag Penalty Gain	.00	0
Late Rendition Penalty Gai	.00	0
Chapter 313 & JETI I&S Gai	.00	0
Tax Levy Gain	.00	0
Total Tax Levy	81,854.89	20

Gross Tax Levy	81,854.89	(+)
Frozen Tax Loss	.00	(-)
Tax Levy Gain	.00	(+)
Total Tax Levy	81,854.89	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	478,220	299,959	1
B/Multifamily Residence	501,228	404,558	1
C/Vacant Lot	7,858	7,858	1
D/Ag Land	9,528,720	469,982	6
E/Farm & Ranch Improvement	3,929,508	3,889,410	5
F1/Commercial Real	3,146,286	3,142,721	6
F2/Industrial Real	0	0	0
G/Minerals	0	0	0
H/Tangible Personal	0	0	0
J/Industrial	0	0	0
L1/Commercial Personal	50,000	0	1
L2/Industrial Personal	0	0	0
M/Tangible Other	0	0	0
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	0	0	0
X/Totally Exempt Property	0	0	0
Y/Unidentified Category	0	0	0

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	17,641,820	8,214,488	21
Total Withheld	17,641,820	8,214,488	21

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	28,580,189	1,234	1,580,382	45			
Market of Ag and Timber	629,588,496	1,163	0	0			
Other Land	42,776,620	340	2,148,467	47			
Total Land	700,945,305	2,468	3,728,849	90	Net Land	697,216,456	(+)
Homesite Improvements	147,842,804	1,048	1,060,093	4			
Other Improvements	113,975,884	626	13,417,519	21			
Total Improvements	261,818,688	1,480	14,477,612	25	Net Improvements	247,341,076	(+)
Homesite Personal	0	0	0	0			
Other Personal	238,034,636	195	500	1			
Total Personal	238,034,636	195	500	1	Net Personal	238,034,136	(+)
Total Minerals	7,521,858	838	7,641	7	Net Mineral	7,514,217	(+)
Total Market	1,208,320,487	3,697	18,214,602	98	Net Market Value	1,190,105,885	(=)

Assessed Values

Category	Amount	Items			
Market of Ag Land	629,588,496	1,163	Net Market Value	1,190,105,885	(+)
Market of Timber Land	0	0			
Productivity of Ag Land	15,151,349	1,163			
Productivity of Timber Lan	0	0			
Productivity Loss	614,437,147	1,163	Productivity Loss	614,437,147	(-)
Timber Floor Gain	0	0	Timber Floor Gain	0	(+)
Market of Capped Homesites	105,086,694	419			
Homesite Cap	87,345,605	419			
Homesite Cap Loss	17,741,089	419	Homesite Cap Loss	17,741,089	(-)
Circuit Breaker Loss	9,862,531	626	Circuit Breaker Loss	9,862,531	(-)
Net Appraised	548,065,118	3,599	Net Appraised	548,065,118	(=)

Taxable Values

Category	Amount	Items			
State General Homestead	57,612,580	555	Net Appraised	548,065,118	(+)
State Over 65	7,427,641	280			
State Disabled Person	467,045	22			
Disabled Veteran	3,358,825	46			
Local General Homestead	0	555			
Local Over 65	0	280			
Local Disabled Person	0	22			
Sec. 11.145 & 11.146	6,825,415	264			
Freeport / GIT	0	0			
TECQ Pollution Control	9,684,557	7			
Solar / Wind Powered	0	0			
Historical	0	0			
Water Conservation	0	0			
Absolute	6,174,006	36			
Foreign Trade Zone	0	0			
Abatement	0	0			
Chapter 313 & JETI	0	0			
Miscellaneous	0	0			
Total Exemptions	91,550,069	881	Total Exemptions	91,550,069	(-)
Total Taxable	456,515,049	3,127	Total Taxable	456,515,049	(=)

Includes 21 Withheld Items

Tax Levy

Category	Amount	Items
Total Taxable	456,515,049	3,127
Tax Rate		.996470
Gross Tax Levy	4,549,035.56	3,068
Taxable of Frozen Items	11,543,809	294
Tax on Frozen Items	115,030.60	294
Frozen Taxes	17,149.41	294
Frozen Tax Loss	97,881.19	109
Late Ag Penalty Gain	2,789.03	5
Late Rendition Penalty Gai	.00	2
Chapter 313 & JETI I&S Gai	.00	0
Tax Levy Gain	2,789.03	7
Total Tax Levy	4,453,943.40	3,068

Gross Tax Levy	4,549,035.56	(+)
Frozen Tax Loss	97,881.19	(-)
Tax Levy Gain	2,789.03	(+)
Total Tax Levy	4,453,943.40	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	64,632,099	30,484,640	526
B/Multifamily Residence	501,228	404,558	1
C/Vacant Lot	4,245,314	3,667,973	194
D/Ag Land	671,369,482	54,558,216	1,153
E/Farm & Ranch Improvement	109,149,999	57,886,996	414
F1/Commercial Real	11,928,467	10,942,360	74
F2/Industrial Real	65,460,772	56,155,067	18
G/Minerals	8,456,301	7,116,102	832
H/Tangible Personal	0	0	0
J/Industrial	85,698,860	82,911,064	64
L1/Commercial Personal	3,596,619	1,540,586	122
L2/Industrial Personal	150,435,523	147,041,206	43
M/Tangible Other	7,484,055	3,702,668	169
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	181,722	56,722	1
X/Totally Exempt Property	6,965,444	46,891	21
Y/Unidentified Category	0	0	0

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	17,641,820	8,214,488	21
Total Withheld	17,641,820	8,214,488	21

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	26,511	0	1
New Partial Exemption	6,970,806	0	188
New Productivity Loss	2,321,935	0	7
Homesite New Improvements	2,543,245	2,396,406	15
Other New Improvements	1,233,116	1,032,278	11
Homesite New Personal	0	0	0
Other New Personal	0	0	0

Work Copy

Land		Value			
Homesite:		4,397,930			
Non Homesite:		5,706,180			
Ag Market:		134,130,683			
Timber Market:		0	Total Land	(+)	144,234,793

Improvement		Value			
Homesite:		36,060,571			
Non Homesite:		6,684,000	Total Improvements	(+)	42,744,571

Non Real	Count	Value			
Personal Property:	34	10,862,560			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	10,862,560
			Market Value	=	197,841,924

Ag	Non Exempt	Exempt			
Total Productivity Market:	133,877,813	252,870			
Ag Use:	1,382,590	1,920	Productivity Loss	(-)	132,495,223
Timber Use:	0	0	Appraised Value	=	65,346,701
Productivity Loss:	132,495,223	250,950			
			Homestead Cap	(-)	4,269,141
			23.231 Cap	(-)	168,037
			Assessed Value	=	60,909,523 · Public Hearing
			Total Exemptions Amount (Breakdown on Next Page)	(-)	22,014,522
			Net Taxable	=	38,895,001 Line 17-A Public Hearing

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	609,741	113,222	647.81	647.81	4			
OV65	8,612,246	1,526,085	5,257.77	5,257.77	46			
Total	9,221,987	1,639,307	5,905.58	5,905.58	50	Freeze Taxable	(-)	1,639,307 Line 19
Tax Rate	0.9964700							

Freeze Adjusted Taxable = 37,255,694

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
377,147.39 = 37,255,694 * (0.9964700 / 100) + 5,905.58

Certified Estimate of Market Value:	197,841,924
Certified Estimate of Taxable Value:	38,895,001

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

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	9	0	225,830	225,830
145D	2	0	100	100
145D1	22	0	1,544,970	1,544,970
DP	6	0	180,000	180,000
DV4	5	0	48,130	48,130
DVHS	3	0	12,731	12,731
EX	17	0	1,932,537	1,932,537
HS	142	0	16,379,753	16,379,753
OV65	51	0	1,673,331	1,673,331
PC	2	17,140	0	17,140
	Totals	**17,140**	**21,997,382**	**22,014,522**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	54	94.1951	$0	$8,085,053	$2,821,276
D1	QUALIFIED OPEN-SPACE LAND	561	23,381.5823	$0	$133,877,813	$1,370,230
D2	IMPROVEMENTS ON QUALIFIED OP	150		$124,320	$4,032,300	$4,020,530
E	RURAL LAND, NON QUALIFIED OPE	246	731.4040	$1,134,800	$36,826,811	$20,237,805
F1	COMMERCIAL REAL PROPERTY	2	4.1100	$0	$228,820	$228,820
J3	ELECTRIC COMPANY (INCLUDING C	2		$0	$620,260	$399,780
J4	TELEPHONE COMPANY (INCLUDI	7		$0	$233,640	$0
J5	RAILROAD	2		$0	$7,260,860	$7,010,860
J6	PIPELAND COMPANY	9		$0	$2,448,940	$1,596,440
J7	CABLE TELEVISION COMPANY	1		$0	$370	$0
L1	COMMERCIAL PERSONAL PROPE	11		$0	$161,590	$0
L2	INDUSTRIAL AND MANUFACTURIN	2		$0	$136,900	$67,440
M1	TANGIBLE OTHER PERSONAL, MOB	27		$0	$1,996,030	$1,141,820
X	TOTALLY EXEMPT PROPERTY	17	43.8439	$199,860	$1,932,537	$0
		Totals	24,255.1353	$1,458,980	$197,841,924	$38,895,001

FALLS County

2026 CERTIFIED TOTALS

As of Certification

SD - BREMOND ISD

Property Count: 832

Grand Totals

7/23/2026 4:50:41PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	do not use this code	1	0.1811	$0	$113,253	$0
A1	REAL, RESIDENTIAL, SINGLE FAMILY	42	77.2270	$0	$7,080,120	$2,707,017
A2	REAL, RESIDENTIAL, MOBILE HOME	12	16.7870	$0	$891,680	$114,259
D1	REAL, ACREAGE, RANGELAND	561	23,381.5823	$0	$133,877,813	$1,370,230
D2	IMPROVEMENTS ON QUALIFIED AG L	150		$124,320	$4,032,300	$4,020,530
E1	RURAL LAND, NOT QUALIFIED FOR O	208	660.9960	$975,050	$34,439,831	$19,002,636
E2	REAL, FARM/RANCH, MOBILE HOME	44	70.4080	$159,750	$2,386,980	$1,235,169
F1	COMMERCIAL REAL PROPERTY	2	4.1100	$0	$228,820	$228,820
J3	REAL & TANGIBLE PERSONAL, UTIL	2		$0	$620,260	$399,780
J4	REAL & TANGIBLE PERSONAL, UTIL	7		$0	$233,640	$0
J5	REAL & TANGIBLE PERSONAL, UTIL	2		$0	$7,260,860	$7,010,860
J6	REAL & TANGIBLE PERSONAL, UTIL	9		$0	$2,448,940	$1,596,440
J7	REAL & TANGIBLE PERSONAL, UTIL	1		$0	$370	$0
L1	TANGIBLE, PERSONAL PROPERTY, C	11		$0	$161,590	$0
L2P	do not use this code	1		$0	$67,440	$67,440
L2Q	do not use this code	1		$0	$69,460	$0
M1	TANGIBLE OTHER PERSONAL, MOBI	27		$0	$1,996,030	$1,141,820
X	EXEMPT PROPERTY	17	43.8439	$199,860	$1,932,537	$0
		Totals	24,255.1353	$1,458,980	$197,841,924	$38,895,001

54

Add

Add

7,971,800.

2,821,276

New Value

TOTAL NEW VALUE MARKET:	$1,458,980
TOTAL NEW VALUE TAXABLE:	$1,101,059 - Line 23

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS Ø Line 10-A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	8	$156,370
145D	11.145 (d) Multiple Situs, Leases	2	$100
145D1	11.145 (d-1) Multiple Situs, Consignment	1	$125,000
HS	Homestead	6	$535,060
OV65	Over 65	1	$0
	PARTIAL EXEMPTIONS VALUE LOSS	18	$816,530 Line 10-B
	NEW EXEMPTIONS VALUE LOSS		$816,530

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $816,530

New Ag / Timber Exemptions Line 11-C Ø

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
132	$216,939	$150,661	$66,278

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
36	$182,828	$134,453	$48,375

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
132	$196,990	$140,000	$56,990

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
36	$168,920	$140,000	$28,920

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

SD - BREMOND ISD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

2026 FREEZE TOTALS

SD - BREMOND ISD
Grand Totals

Property Count: 50 | 7/23/2026 | 4:50:49PM

Land		Value			
Homesite:		1,112,760			
Non Homesite:		0			
Ag Market:		3,038,630			
Timber Market:		0	Total Land	(+)	4,151,390
Improvement		**Value**			
Homesite:		10,384,130			
Non Homesite:		608,580	Total Improvements	(+)	10,992,710
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	15,144,100
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	3,038,630	0			
Ag Use:	27,430	0	Productivity Loss	(-)	3,011,200
Timber Use:	0	0	Appraised Value	=	12,132,900
Productivity Loss:	3,011,200	0			
			Homestead Cap	(-)	2,274,903
			23.231 Cap	(-)	0
			Assessed Value	=	9,857,997
			Total Exemptions Amount (Breakdown on Next Page)	(-)	7,582,810
			Net Taxable	=	2,275,187

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	609,741	113,222	647.81	647.81	4			
OV65	8,612,246	1,526,085	5,257.77	5,257.77	46			
Total	9,221,987	1,639,307	5,905.58	5,905.58	50	Freeze Taxable	(-)	1,639,307
Tax Rate	0.9964700							

Freeze Adjusted Taxable = 635,880

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
12,241.93 = 635,880 * (0.9964700 / 100) + 5,905.58

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

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	4	0	120,000	120,000
DV4	1	0	130	130
DVHS	1	0	12,731	12,731
HS	50	0	5,939,305	5,939,305
OV65	46	0	1,510,644	1,510,644
	Totals	**0**	**7,582,810**	**7,582,810**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	9	21.1910	$0	$1,739,520	$138,986
D1	QUALIFIED OPEN-SPACE LAND	15	427.2640	$0	$3,038,630	$27,300
D2	IMPROVEMENTS ON QUALIFIED OP	6		$0	$257,510	$257,510
E	RURAL LAND, NON QUALIFIED OPE	38	61.8350	$3,740	$9,937,910	$1,851,391
M1	TANGIBLE OTHER PERSONAL, MOB	3		$0	$170,530	$0
		Totals	510.2900	$3,740	$15,144,100	$2,275,187

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE FAMILY	8	18.2010	$0	$1,653,100	$133,218
A2	REAL, RESIDENTIAL, MOBILE HOME	2	2.9900	$0	$86,420	$5,768
D1	REAL, ACREAGE, RANGELAND	15	427.2640	$0	$3,038,630	$27,300
D2	IMPROVEMENTS ON QUALIFIED AG L	6		$0	$257,510	$257,510
E1	RURAL LAND, NOT QUALIFIED FOR O	35	58.8950	$3,740	$9,774,330	$1,851,391
E2	REAL, FARM/RANCH, MOBILE HOME	3	2.9400	$0	$163,580	$0
M1	TANGIBLE OTHER PERSONAL, MOBI	3		$0	$170,530	$0
		Totals	510.2900	$3,740	$15,144,100	$2,275,187

2026 FREEZE TOTALS

SD - BREMOND ISD
Effective Rate Assumption

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS $0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

FALLS COUNTY **APPRAISAL DISTRICT**
403 CRAIK ST.
MARLIN, TEXAS 76661
PHONE: 254-883-2543
www.fallscad.net

July 24, 2026

Robertson County Tax Assessor Collector

Please find attach, the 2026 Certified Appraisal Roll and 2026 Certified Totals for the entities you collect for.

Pursuant to HB 9, providing substantial tax relief for Business Personal Property, your entity may or may not see a significant decrease in the 2026 Net Taxable Value.

Should you have questions, please do not hesitate to contact our office.

Best Regards,

Martha Davis, RPA, CCA
Chief Appraiser

ROBERTSON COUNTY
Jurisdiction Summary
Jurisdiction: BREMOND ISD

Market Values

Category	Amount	Items	Exempt	Items		
Homesite Land	31,287,633	1,461	1,216,586	41		
Market of Ag and Timber	752,005,582	1,644	0	0		
Other Land	49,609,470	398	2,701,081	57		
Total Land	832,902,685	3,155	3,917,667	96	Net Land	828,985,018 (+)
Homesite Improvements	164,130,328	1,294	290,034	2		
Other Improvements	114,953,822	816	10,946,204	14		
Total Improvements	279,084,150	1,831	11,236,238	16	Net Improvements	267,847,912 (+)
Homesite Personal	0	0	0	0		
Other Personal	142,697,948	233	500	1		
Total Personal	142,697,948	233	500	1	Net Personal	142,697,448 (+)
Total Minerals	6,427,132	902	15,801	11	Net Mineral	6,411,331 (+)
Total Market	1,261,111,915	4,511	15,170,206	108	Net Market Value	1,245,941,709 (=)

Assessed Values

Category	Amount	Items		
Market of Ag Land	752,005,582	1,644	Net Market Value	1,245,941,709 (+)
Market of Timber Land	0	0		
Productivity of Ag Land	16,237,595	1,644		
Productivity of Timber Lan	0	0		
Productivity Loss	735,767,987	1,644	Productivity Loss	735,767,987 (-)
Timber Floor Gain	0	0	Timber Floor Gain	0 (+)
Market of Capped Homesites	99,168,843	455		
Homesite Cap	81,281,828	455		
Homesite Cap Loss	17,887,015	455	Homesite Cap Loss	17,887,015 (-)
Circuit Breaker Loss	11,659,840	379	Circuit Breaker Loss	11,659,840 (-)
Net Appraised	480,626,867	4,403	Net Appraised	480,626,867 (=)

Taxable Values

Category	Amount	Items		
State General Homestead	71,936,013	696	Net Appraised	480,626,867 (+)
State Over 65	8,130,084	330		
State Disabled Person	576,343	27		
Disabled Veteran	2,930,884	57		
Local General Homestead	0	696		
Local Over 65	0	330		
Local Disabled Person	0	27		
Sec. 11.145 & 11.146	44,439	124		
Freeport / GIT	0	0		
TECQ Pollution Control	9,293,231	9		
Solar / Wind Powered	0	0		
Historical	0	0		
Water Conservation	0	0		
Absolute	9,424,571	47		
Foreign Trade Zone	0	0		
Abatement	0	0		
Chapter 313 & JETI	0	0		
Miscellaneous	0	0		
Total Exemptions	102,335,565	897	Total Exemptions	102,335,565 (-)
Total Taxable	378,291,302	3,923	Total Taxable	378,291,302 (=)

Line 1

Tax Levy

Category	Amount	Items
Total Taxable	378,291,302	3,923
Tax Rate		.996470
Gross Tax Levy	3,769,559.61	3,865

Line 4

Category	Amount	Items
Taxable of Frozen Items	8,755,594	335
Tax on Frozen Items	87,246.89	335
Frozen Taxes	10,066.27	335
Frozen Tax Loss	77,180.62	103

Line 2

Category	Amount	Items
Late Ag Penalty Gain	393.93	2
Late Rendition Penalty Gai	44.52	2
Chapter 313 & JETI I&S Gai	.00	0
Ag Rollback	.00	0
Tax Levy Gain	438.45	4

Category	Amount	Items
Total Tax Levy	3,692,817.44	3,865

Gross Tax Levy	3,769,559.61	(+)
Frozen Tax Loss	77,180.62	(-)
Tax Levy Gain	438.45	(+)
Total Tax Levy	3,692,817.44	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	67,117,586	28,923,806	578
B/Multifamily Residence	429,624	337,132	1
C/Vacant Lot	3,372,144	2,863,018	193
D/Ag Land	778,777,786	58,145,026	1,571
E/Farm & Ranch Improvement	148,287,655	68,058,207	615
F1/Commercial Real	11,553,434	9,899,446	73
F2/Industrial Real	64,441,610	55,594,784	18
G/Minerals	7,356,174	7,037,192	893
H/Tangible Personal	0	0	0
J/Industrial	86,236,527	86,202,039	85
L1/Commercial Personal	4,560,214	4,527,898	132
L2/Industrial Personal	53,638,492	52,079,586	48
M/Tangible Other	7,062,192	3,059,920	169
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	140,290	140,290	1
X/Totally Exempt Property	10,764,851	20,722	31
Y/Unidentified Category	0	0	0

Market:
67,117,586 ÷ 578 = 119,580.60

Taxable:
28,923,806 ÷ 578 = 50,041.19

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	0	0	0
Total Withheld	0	0	0

Bremond ISD: 198-901

- Public Meetings (Date , Time & Place)
  - Meeting to propose rate 8/17/26 - 6:15
  - Meeting to adopt rate 8/17/26 - 6:15

Budget information	Last Year	This Year
– M&O	7,361,438.	7,358,438.
– Debt Service	1,265,260.	1,596,550.
– Total Expenditures	8,626,638.	8,954,988.

- Total Bonded Indebtedness 13,035,000.

- Fund Balances
  - M&O Fund Balance 1,135,805 62
  - I&S Fund Balance 2,410,020 85

Debt Service	2016	2025
– Principal	485,000.	450,000.
– Interest	104,300	403,350.
– Other Amount	153,050.	850.
– Excess Collections	∅	

- Information Box from Omar Garcia spreadsheets
  - Rate to maintain
  - Local Revenue per Student ✓
  - State Revenue per Student

- Maximum Compressed Tax Rate (T.E.A. Worksheet) ✓

Steps Required for Discussion, Proposal, and Adoption of Budget

Entity Name: Mumford I.S.D. **Date: 08/05/2026 11:19 AM**

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

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

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$13,302	Adopted 2025 Tax Rate: $0.666900	$88.71
FY 2026-2027 (TY 2026)	$14,112	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.66690	$94.11

AGENDA

Open Session

Consider and possible approval of a Resolution authorizing adoption of an Interest and Sinking Fund tax rate in excess of the minimum rate required to service district debt pursuant to Texas Tax Code § 26.05(a-1)

Motion:

I move that the Board of Trustees approve the Resolution authorizing an interest and sinking fund tax rate of $.33107 per $100 valuation for tax year. The Board finds that the District's minimum debt service tax rate is **$.29951** per $100 valuation, that the proposed rate exceeds the minimum debt service tax rate by $.03156 per $100 valuation, and that the additional revenue generated by the proposed rate will be used for lawful debt service purposes, including but not limited to:

[choose one or more of the following:]

- early defeasance or retirement of outstanding bonded indebtedness;
- establishment or maintenance of prudent debt service reserves;
- reduction of future interest costs to District taxpayers;
- mitigation of future tax rate volatility;
- payment of scheduled or anticipated debt obligations; and/or
- other lawful debt service expenditures authorized under Texas law

Worksheets | Additional Worksheets | Options | Documents

Exit | Save Worksheets | Public Hearing | Debt Service | Tax Rate Adoption | Calendar | Frozen Levy

Additional Worksheets

Amount (if any) paid from unencumbered funds: 0

State aid (if any) from EDA and/or IFA: 0

Debt Description	Principal	Interest	Other Amount	Total
2016 Building Improvement Bond	465,000	122,900	750	588,650
2025 Building Improvement Bond	425,000	212,300	750	638,050

Add Debt Service Line

Total Required for 2025 debt services: 1,226,700

Total 2025 debt to be paid with property taxes: 1,226,700

Total 2025 debt to be paid with property taxes and additional sales 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.

Debt also includes contractual payments to other school districts that have incurred debts 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 using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment (EDA) program and/or instructional facilities allotment (IFA) program.

Excess Debt Collections:

Collected I&S: 1,224,914.

Required Debt Service: 1,226,700.

(No Excess Debt Collections)

Distribution Description	
From Cycle	(273) July 2025
Through Cycle	(285) June 2026

	Base Tax	Penalty	Interest	Discount	Total
Current M&O					
Collections	2,396,928.96	8,852.82	3,497.86	0.00	2,409,279.64
Less:					
Refunds Granted	6,103.66-	14.01-	4.01-	0.00	6,121.68-
Prior Deposit Voids	199.88-	11.99-	2.00-	0.00	213.87-
Total Current M&O	2,390,625.42	8,826.82	3,491.85	0.00	2,402,944.09
Current I&S					
Collections	1,191,696.37	4,306.67	1,685.76	0.00	1,197,688.80
Less:					
Refunds Granted	2,902.69-	6.97-	1.99-	0.00	2,911.65-
Prior Deposit Voids	88.51-	5.31-	0.88-	0.00	94.70-
Total Current I&S	1,188,705.17	4,294.39	1,682.89	0.00	1,194,682.45
Total Current M&O and I&S	3,579,330.59	13,121.21	5,174.74	0.00	3,597,626.54
Delinquent M&O					
Collections	55,608.32	6,407.47	16,024.27	0.00	78,040.06
Less:					
Refunds Granted	998.82-	3.04-	4.32-	0.00	1,006.18-
Prior Deposit Voids	328.32-	39.40-	42.68-	0.00	410.40-
Total Delinquent M&O	54,281.18	6,365.03	15,977.27	0.00	76,623.48
Delinquent I&S					
Collections	22,422.79	2,608.88	5,824.87	0.00	30,856.54
Less:					
Refunds Granted	442.06-	1.34-	1.89-	0.00	445.29-
Prior Deposit Voids	143.99-	17.28-	18.72-	0.00	179.99-
Total Delinquent I&S	21,836.74	2,590.26	5,804.26	0.00	30,231.26
Total Delinquent M&O and I&S	76,117.92	8,955.29	21,781.53	0.00	106,854.74
Combined M&O					
Collections	2,452,537.28	15,260.29	19,522.13	0.00	2,487,319.70
Less:					
Refunds Granted	7,102.48-	17.05-	8.33-	0.00	7,127.86-
Prior Deposit Voids	528.20-	51.39-	44.68-	0.00	624.27-
Total Combined M&O	2,444,906.60	15,191.85	19,469.12	0.00	2,479,567.57
Combined I&S					
Collections	1,214,119.16	6,915.55	7,510.63	0.00	1,228,545.34
Less:					
Refunds Granted	3,344.75-	8.31-	3.88-	0.00	3,356.94-
Prior Deposit Voids	232.50-	22.59-	19.60-	0.00	274.69-
Total Combined I&S	1,210,541.91	6,884.65	7,487.15	0.00	1,224,913.71
Total Distribution					
Collections	3,666,656.44	22,175.84	27,032.76	0.00	3,715,865.04
Less:					
Refunds Granted	10,447.23-	25.36-	12.21-	0.00	10,484.80-
Prior Deposit Voids	760.70-	73.98-	64.28-	0.00	898.96-
Total Distribution	3,655,448.51	22,076.50	26,956.27	0.00	3,704,481.28

List for TNT Folders for Schools

2026 TNT Calculations

Bremond ISD: 198-901

- RCAD ✓
- FCAD ✓

✓ Information Sheet

✓ Calendar

✓ Refunds

✓ Omar Worksheets:
- Comparison of Rates Box ✓
- MCR Template (**MCR** & Golden/Copper **Pennies**)

✓ Debt to be paid with 2025 taxes (**2025 TNT Debt Description**)
- Excess Collections

✓ Tax Distribution Report (**July 2025 - June 2026**)

✓ 2024 Adopted Tax Rates

✓ Collection Rates (3 Years)

____ TEA Preliminary MCR List (Early August)

✓ 2024 Jurisdiction Summary (Dated close to Certified Date)

Bremond ISD

Refunds in 2025 Tax Year

(Not including 2025)

1.20	September, 2026
2,798.56	October, 2026
96.22	November, 2026
96.22	December, 2026
0.00	January, 2026
0.00	February, 2026
0.00	March, 2026
471.94	April, 2026
738.78	May, 2026
0.00	June, 2026
0.00	July, 2026
4,202.92	

2026-2027 Tax Rate & MCR Template

Voter Approval Tax Rate Calculations

DISCLAIMER: These numbers are illustrative only and do not constitute a legal opinion of the TEA. Districts should in all cases consult with their tax attorney before adopting a tax rate.

BREMOND ISD

TY 2026 Total M&O Tax Rate with No Increase		
District's total adopted (**allowed**) TY 2025 M&O tax rate	$0.6654	
TY 2025 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code	$0.0000	<=District Entry
District's total adopted (**allowed**) TY 2025 M&O tax rate net of pennies adopted to respond to disaster	$0.6654	
Maximum Tier One Tax Rate	**#DIV/0!**	
Golden Pennies (Tier Two, Level One)	$0.0500	
Copper Pennies (Tier Two, Level Two)	$0.0000	
Unequalized pennies for certain Harris County districts under special law	$0.0000	
TY 2025 Total M&O tax rate with no increase	**#DIV/0!**	

TY 2026 Voter Approval Tax Rate		
Maximum Compressed Tax Rate	**#DIV/0!**	
TY 2026 Tier Two Tax Rate	$0.0500	
Up to 5 pennies, if applicable	$0.0000	
TY 2026 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code	$0.0000	<=District Entry
TY 2026 I&S Tax Rate	$0.0000	<=District Entry
Voter Approval Tax Rate	**#DIV/0!**	

2026 Debt Service
Bremond I.S.D.

Date: 08/03/2026 02:50 PM

The district plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or other resources, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2016 Building Improvement Bond	485,000	104,300	153,050	742,350
2025 Building Improvement Bond	450,000	403,350	850	854,200

Total required for 2026 debt service	$1,596,550
-Amount (if any) paid from fund balance	$0
-Amount (if any) paid from other resources	$0
-Excess collections last year	$0
=Total to be paid from taxes in 2026	$1,596,550
+Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
=Total debt levy	$1,596,550

<u>Important Note:</u>

The above schedule is for your information only. State law does not require that you publish the debt service schedule.

Release 2 - HB2
07/13/26

Notice of Public Meeting to Discuss
Budget and Proposed Tax Rate

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	0.66540	0.33100	0.99640	8,543	9,389
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.64425	0.29575	0.94000	10,508	8,108
	.61280	.33107			
Proposed Rate	0.64280	0.33100	0.97380	10,705	8,442

* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

2025 Adopted Tax Rates:

JURISDICTION	ADOPTED RATE	M&O RATE	I&S RATE
Robertson County	**0.45400**	0.43055	0.02345
City of Bremond	**0.39000**	0.39000	n/a
City of Calvert	**0.26750**	0.26750	n/a
City of Franklin	**0.33500**	0.33500	n/a
City of Hearne	**0.72550**	0.18347	0.54203
Robertson County ESD	**0.07300**	0.06715	0.00585
Bremond ISD	**0.99647**	0.66540	0.33107
Calvert ISD	**0.96148**	0.74020	0.22128
Franklin ISD	**1.02600**	0.70880	0.31720
Hearne ISD	**0.84690**	0.66690	0.18000
Leon ISD	**0.75490**	0.64490	0.11000
Mumford ISD	**0.66690**	0.66690	n/a

2026 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Work Copy 7/30/26

Form 50-859

With County Breakdown

Bremond I.S.D.
School District's Name

Robertson Co. - Blue
Falls Co. - Red

254-746-7145
Phone *(area code and number)*

600 W. Collins, Bremond, Texas 76629
School District's Address, City, State, ZIP Code

https://www.bremondisd.net/
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://newtools.cira.state.tx.us/upload/page/12683/BISD%20Supporting%20Documents%20-%202026.pdf

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]	$ 378,291,302
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]	$ 8,755,594
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 369,535,708
4.	**Prior year total adopted tax rate.**	$ 0.99647 /$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]	N/A $ 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 N/A
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0 N/A
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 369,535,708
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 N/A
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. 26,511 **A. Absolute exemptions.** Use prior year market value: .... $ 0 ∅ 6,970,806 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 0 816,530 **C. Value loss.** Add A and B. [7]	$ 0
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. 2,321,935. **A. Prior year market value.** .... $ 0 ∅ **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	2,321,935. $ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 0
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 369,535,708
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 3,682,312
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]	$ 4,203
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.	$ 3,686,515

[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] .... $ 0 **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 N/A **C. Total current year value.** Subtract B from A.	448,300,561 38,895,601 $ 0
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 8,214,488. Ø **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 N/A **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]	11,543,809. $ 0 1,639,307.
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 N/A
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 0
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 N/A
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.	3,428,684. 1,101,059 $ 0
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 0
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 0
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.00000 /$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] MCR?	$ 0.00000 /$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 ..... $ 0.05000 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.05000 /$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]	$ 0.05000 /$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: ..... $ 1,444,350 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. ..... –$ 0 D. **Adjust debt:** Subtract B and C from A.	$ 1,444,350

[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.	$ 1,444,350
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100.00 % B. Enter the prior year actual collection rate 100.32 % C. Enter the 2024 actual collection rate 100.01 % D. Enter the 2023 actual collection rate 98.15 %	100.00 %
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.	$ 1,444,350
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.00000 /$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]	$ 0.05000 /$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.*	$ 0
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.00000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.05000 /$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.*	$ 0.99647 /$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.	$ 0.00000 /$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.	$ 0.00000 /$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).	$ 0.05000 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate .... $ 0.00000 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate .... $ 0.05000 /$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 Michael Brewer
Printed Name of School District Representative

sign here ______________________
School District Representative

Date

[40] Tex. Tax Code §26.04(c)

Cycle Description		
From Cycle	(273)	July 2025
Through Cycle	(285)	June 2026

	Current	Delinquent	Total
Beginning Balance	3,699,621.37	452,984.48	4,152,605.85
Adjustments	7,068.10-	7,519.81-	14,587.91-
Adjusted Balance	3,692,553.27	445,464.67	4,138,017.94
Tax Collected	3,559,535.11	95,913.40	3,655,448.51
Tax Due	133,018.16	349,551.27	482,569.43
Penalty & Interest	14,287.25	34,745.52	49,032.77
Attorney Fees	1,232.34	25,541.81	26,774.15

Current Tax Collected / Current Adjusted Balance = 0.9639
(3,559,535.11 / 3,692,553.27 = 0.9639)

Total Tax Collected / Current Adjusted Balance = 0.9899
(3,655,448.51 / 3,692,553.27 = 0.9899)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 1.0032
((3,655,448.51 + 49,032.77) / 3,692,553.27 = 1.0032)

Collection Rates:

2025 - 100.32 (Estimated)
2024 - 100.01
2023 - 98.15

Cycle Description	
From Cycle	(262) September 2024
Through Cycle	(274) August 2025

	Current	Delinquent	Total
Beginning Balance	3,418,252.79	383,167.23	3,801,420.02
Adjustments	33,196.62	12,018.58	45,215.20
Adjusted Balance	3,451,449.41	395,185.81	3,846,635.22
Tax Collected	3,335,097.39	78,549.20	3,413,646.59
Tax Due	116,352.02	316,636.61	432,988.63
Penalty & Interest	13,322.74	24,915.76	38,238.50
Attorney Fees	3,058.16	20,959.23	24,017.39

Current Tax Collected / Current Adjusted Balance = 0.9662
(3,335,097.39 / 3,451,449.41 = 0.9662)

Total Tax Collected / Current Adjusted Balance = 0.989
(3,413,646.59 / 3,451,449.41 = 0.989)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 1.0001
((3,413,646.59 + 38,238.50) / 3,451,449.41 = 1.0001)

ROBERTSON COUNTY
Collection Summary
Jurisdiction: BREMOND ISD

Cycle Description	
From Cycle	(249) September 2023
Through Cycle	(261) August 2024

	Current	Delinquent	Total
Beginning Balance	3,341,823.44	305,443.51	3,647,266.95
Adjustments	76,257.50-	7,739.48-	83,996.98-
Adjusted Balance	3,265,565.94	297,704.03	3,563,269.97
Tax Collected	3,140,744.89	39,357.85	3,180,102.74
Tax Due	124,821.05	258,346.18	383,167.23
Penalty & Interest	14,314.40	10,802.68	25,117.08
Attorney Fees	2,971.12	9,209.84	12,180.96

Current Tax Collected / Current Adjusted Balance = 0.9617
(3,140,744.89 / 3,265,565.94 = 0.9617)

Total Tax Collected / Current Adjusted Balance = 0.9738
(3,180,102.74 / 3,265,565.94 = 0.9738)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 0.9815
((3,180,102.74 + 25,117.08) / 3,265,565.94 = 0.9815)