ROBERTSON CENTRAL APPRAISAL DISTRICT

Jurisdiction Summary
Jurisdiction: CALVERT ISD

Work Copy

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	29,294,368	1,411	1,582,538	46			
Market of Ag and Timber	593,876,226	663	0	0			
Other Land	26,819,833	292	3,711,833	40			
Total Land	649,990,427	2,190	5,294,371	85	Net Land	644,696,056	(+)
Homesite Improvements	91,368,183	844	4,247,389	16			
Other Improvements	39,665,692	483	2,143,542	13			
Total Improvements	131,033,875	1,213	6,390,931	29	Net Improvements	124,642,944	(+)
Homesite Personal	0	0	0	0			
Other Personal	122,358,513	173	6,080	1			
Total Personal	122,358,513	173	6,080	1	Net Personal	122,352,433	(+)
Total Minerals	1,280,926	320	0	0	Net Mineral	1,280,926	(+)
Total Market	904,663,741	2,801	11,691,382	88	Net Market Value	892,972,359	(=)

Assessed Values

Category	Amount	Items			
			Net Market Value	892,972,359	(+)
Market of Ag Land	593,876,226	663			
Market of Timber Land	0	0			
Productivity of Ag Land	14,662,046	663			
Productivity of Timber Lan	0	0			
Productivity Loss	579,214,180	663	Productivity Loss	579,214,180	(-)
Timber Floor Gain	0	0	Timber Floor Gain	0	(+)
Market of Capped Homesites	35,127,396	199			
Homesite Cap	29,725,818	199			
Homesite Cap Loss	5,401,578	199	Homesite Cap Loss	5,401,578	(-)
Circuit Breaker Loss	10,680,933	591	Circuit Breaker Loss	10,680,933	(-)
Net Appraised	297,675,668	2,713	Net Appraised	297,675,668	(=)

Taxable Values

Category	Amount	Items				
				Net Appraised	Public Hearing 297,675,668	(+)
State General Homestead	34,529,372	368				
State Over 65	4,518,438	229				
State Disabled Person	245,750	14				
Disabled Veteran	1,508,121	48				
Local General Homestead	0	368				
Local Over 65	0	229				
Local Disabled Person	0	14				
Sec. 11.145 & 11.146	5,278,096	181				
Freeport / GIT	0	0				
TECQ Pollution Control	5,900,616	8				
Solar / Wind Powered	0	0				
Historical	0	0				
Water Conservation	0	0				
Absolute	7,055,113	40				
Foreign Trade Zone	0	0				
Abatement	0	0				
Chapter 313 & JETI	0	0				
Miscellaneous	0	0				
Total Exemptions	59,035,506	617	Line 17-A	Total Exemptions	59,035,506	(-)
Total Taxable	238,640,162	2,322	Excludes 28 Withheld Items	Total Taxable	Public Hearing 238,640,162	(=)

Tax Levy

Category	Amount	Items
Total Taxable	238,640,162	2,322
Tax Rate		.961480
Gross Tax Levy	2,294,477.88	2,289
Taxable of Frozen Items	8,829,437	237
Tax on Frozen Items	84,893.23	237
Frozen Taxes	22,026.58	237
Frozen Tax Loss	62,866.65	55
Late Ag Penalty Gain	3,843.71	4
Late Rendition Penalty Gai	.00	0
Chapter 313 & JETI I&S Gai	.00	0
Tax Levy Gain	3,843.71	4
Total Tax Levy	2,235,454.94	2,289

Excludes 28 Withheld Items

Line 19 (Note: Add amount from Withheld page.
8,829,437.
42,626.
8,872,063. (Line 19)

Gross Tax Levy	2,294,477.88	(+)
Frozen Tax Loss	62,866.65	(-)
Tax Levy Gain	3,843.71	(+)
Total Tax Levy	2,235,454.94	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	63,238,349	33,137,170	620
B/Multifamily Residence	644,062	644,062	3
C/Vacant Lot	7,220,500	6,354,943	520
D/Ag Land	615,405,140	36,762,752	654
E/Farm & Ranch Improvement	48,101,744	29,131,105	188
F1/Commercial Real	12,810,854	11,750,678	82
F2/Industrial Real	3,239,438	3,239,438	2
G/Minerals	1,280,926	971,591	320
H/Tangible Personal	0	0	0
J/Industrial	99,750,957	93,490,071	77
L1/Commercial Personal	1,008,426	28,191	91
L2/Industrial Personal	23,641,517	19,501,745	39
M/Tangible Other	5,716,337	3,550,736	98
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	0	0	0
X/Totally Exempt Property	10,914,109	77,680	42
Y/Unidentified Category	0	0	0

Market:
63,238,349
1,751,721 (withheld)
64,990,070 ÷ 626 = 103,818.61

Taxable:
33,137,170
1,297,572
34,434,742 ÷ 626 = 55,007.58

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	11,124,048	8,354,987	28
Total Withheld	11,124,048	8,354,987	28

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	27,407 Line 10-A	0	1
New Partial Exemption	6,018,146 Line 10-B	0	143
New Productivity Loss	4,203,624 Line 11-C	0	7
Homesite New Improvements	947,222	816,680	10
Other New Improvements	695,805 Add	695,805 Add	6
Homesite New Personal	0	0	0
Other New Personal	0	0	0

1,643,027.
(Public Hearing)

Line 23 (Also: Public Hearing)
1,512,485.

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	271,379	12	0	0			
Market of Ag and Timber	1,771,315	3	0	0			
Other Land	3,943,354	14	0	0			
Total Land	5,986,048	26	0	0	Net Land	5,986,048	(+)
Homesite Improvements	3,015,172	10	0	0			
Other Improvements	2,121,759	13	0	0			
Total Improvements	5,136,931	18	0	0	Net Improvements	5,136,931	(+)
Homesite Personal	0	0	0	0			
Other Personal	0	0	0	0			
Total Personal	0	0	0	0	Net Personal	0	(+)
Total Minerals	1,069	1	0	0	Net Mineral	1,069	(+)
Total Market	11,124,048	28	0	0	Net Market Value	11,124,048	(=)

Assessed Values

Category	Amount	Items			
			Net Market Value	11,124,048	(+)
Market of Ag Land	1,771,315	3			
Market of Timber Land	0	0			
Productivity of Ag Land	49,218	3			
Productivity of Timber Lan	0	0			
Productivity Loss	1,722,097	3	Productivity Loss	1,722,097	(-)
Timber Floor Gain	0	0	Timber Floor Gain	0	(+)
Market of Capped Homesites	271,130	1			
Homesite Cap	224,481	1			
Homesite Cap Loss	46,649	1	Homesite Cap Loss	46,649	(-)
Circuit Breaker Loss	452,815	7	Circuit Breaker Loss	452,815	(-)
Net Appraised	8,902,487	28	Net Appraised	8,902,487	(=)

Represents 2.99% Withheld

Taxable Values

Category	Amount	Items			
			Net Appraised	8,902,487	(+)
State General Homestead	420,000	3			
State Over 65	120,000	2			
State Disabled Person	0	0			
Disabled Veteran	7,500	1			
Local General Homestead	0	3			
Local Over 65	0	2			
Local Disabled Person	0	0			
Sec. 11.145 & 11.146	0	0			
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	547,500	3	Total Exemptions	547,500	(-)
Total Taxable	8,354,987	28	Total Taxable	8,354,987	(=)

Tax Levy

Category	Amount	Items
Total Taxable	8,354,987	28
Tax Rate		.961480
Gross Tax Levy	80,331.53	26
Taxable of Frozen Items	42,626	2
Tax on Frozen Items	409.84	2
Frozen Taxes	.00	2
Frozen Tax Loss	409.84	2
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	79,921.69	26

Gross Tax Levy	80,331.53	(+)
Frozen Tax Loss	409.84	(-)
Tax Levy Gain	.00	(+)
Total Tax Levy	79,921.69	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	1,751,721	1,297,572	6
B/Multifamily Residence	0	0	0
C/Vacant Lot	261,557	261,557	7
D/Ag Land	3,203,887	1,325,470	3
E/Farm & Ranch Improvement	697,892	500,665	2
F1/Commercial Real	1,991,940	1,752,951	8
F2/Industrial Real	3,215,982	3,215,982	1
G/Minerals	1,069	790	1
H/Tangible Personal	0	0	0
J/Industrial	0	0	0
L1/Commercial Personal	0	0	0
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	11,124,048	8,354,987	28
Total Withheld	11,124,048	8,354,987	28

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	29,565,747	1,423	1,582,538	46			
Market of Ag and Timber	595,647,541	666	0	0			
Other Land	30,763,187	306	3,711,833	40			
Total Land	655,976,475	2,216	5,294,371	85	Net Land	650,682,104	(+)
Homesite Improvements	94,383,355	854	4,247,389	16			
Other Improvements	41,787,451	496	2,143,542	13			
Total Improvements	136,170,806	1,231	6,390,931	29	Net Improvements	129,779,875	(+)
Homesite Personal	0	0	0	0			
Other Personal	122,358,513	173	6,080	1			
Total Personal	122,358,513	173	6,080	1	Net Personal	122,352,433	(+)
Total Minerals	1,281,995	321	0	0	Net Mineral	1,281,995	(+)
Total Market	915,787,789	2,829	11,691,382	88	Net Market Value	904,096,407	(=)

Assessed Values

Category	Amount	Items
Market of Ag Land	595,647,541	666
Market of Timber Land	0	0
Productivity of Ag Land	14,711,264	666
Productivity of Timber Lan	0	0
Productivity Loss	580,936,277	666
Timber Floor Gain	0	0
Market of Capped Homesites	35,398,526	200
Homesite Cap	29,950,299	200
Homesite Cap Loss	5,448,227	200
Circuit Breaker Loss	11,133,748	598
Net Appraised	306,578,155	2,741

Net Market Value	904,096,407	(+)
Productivity Loss	580,936,277	(-)
Timber Floor Gain	0	(+)
Homesite Cap Loss	5,448,227	(-)
Circuit Breaker Loss	11,133,748	(-)
Net Appraised	306,578,155	(=)

Taxable Values

Category	Amount	Items
State General Homestead	34,949,372	371
State Over 65	4,638,438	231
State Disabled Person	245,750	14
Disabled Veteran	1,515,621	49
Local General Homestead	0	371
Local Over 65	0	231
Local Disabled Person	0	14
Sec. 11.145 & 11.146	5,278,096	181
Freeport / GIT	0	0
TECQ Pollution Control	5,900,616	8
Solar / Wind Powered	0	0
Historical	0	0
Water Conservation	0	0
Absolute	7,055,113	40
Foreign Trade Zone	0	0
Abatement	0	0
Chapter 313 & JETI	0	0
Miscellaneous	0	0
Total Exemptions	59,583,006	620
Total Taxable	246,995,149	2,350

Includes 28 Withheld Items

Net Appraised	306,578,155	(+)
Total Exemptions	59,583,006	(-)
Total Taxable	246,995,149	(=)

Tax Levy

Category	Amount	Items
Total Taxable	246,995,149	2,350
Tax Rate		.961480
Gross Tax Levy	2,374,809.41	2,315
Taxable of Frozen Items	8,872,063	239
Tax on Frozen Items	85,303.07	239
Frozen Taxes	22,026.58	239
Frozen Tax Loss	63,276.49	57
Late Ag Penalty Gain	3,843.71	4
Late Rendition Penalty Gai	.00	0
Chapter 313 & JETI I&S Gai	.00	0
Tax Levy Gain	3,843.71	4
Total Tax Levy	2,315,376.63	2,315

Gross Tax Levy	2,374,809.41	(+)
Frozen Tax Loss	63,276.49	(-)
Tax Levy Gain	3,843.71	(+)
Total Tax Levy	2,315,376.63	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	64,990,070	34,434,742	626
B/Multifamily Residence	644,062	644,062	3
C/Vacant Lot	7,482,057	6,616,500	527
D/Ag Land	618,609,027	38,088,222	657
E/Farm & Ranch Improvement	48,799,636	29,631,770	190
F1/Commercial Real	14,802,794	13,503,629	90
F2/Industrial Real	6,455,420	6,455,420	3
G/Minerals	1,281,995	972,381	321
H/Tangible Personal	0	0	0
J/Industrial	99,750,957	93,490,071	77
L1/Commercial Personal	1,008,426	28,191	91
L2/Industrial Personal	23,641,517	19,501,745	39
M/Tangible Other	5,716,337	3,550,736	98
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	0	0	0
X/Totally Exempt Property	10,914,109	77,680	42
Y/Unidentified Category	0	0	0

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	11,124,048	8,354,987	28
Total Withheld	11,124,048	8,354,987	28

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	27,407	0	1
New Partial Exemption	6,018,146	0	143
New Productivity Loss	4,203,624	0	7
Homesite New Improvements	947,222	816,680	10
Other New Improvements	695,805	695,805	6
Homesite New Personal	0	0	0
Other New Personal	0	0	0

Market Values

Category	Amount	Items	Exempt	Items
Homesite Land	29,665,659	1,504	1,510,967	37
Market of Ag and Timber	596,139,237	662	0	0
Other Land	30,538,835	244	3,588,869	36
Total Land	656,343,731	2,215	5,099,836	73
Homesite Improvements	98,011,622	909	911,330	9
Other Improvements	39,806,994	440	1,143,668	8
Total Improvements	137,818,616	1,224	2,054,998	17
Homesite Personal	0	0	0	0
Other Personal	110,644,563	181	6,080	1
Total Personal	110,644,563	181	6,080	1
Total Minerals	2,213,538	422	0	0
Total Market	907,020,448	2,933	7,160,914	76

Net Land	651,243,895	(+)
Net Improvements	135,763,618	(+)
Net Personal	110,638,483	(+)
Net Mineral	2,213,538	(+)
Net Market Value	899,859,534	(=)

Assessed Values

Category	Amount	Items
Market of Ag Land	596,139,237	662
Market of Timber Land	0	0
Productivity of Ag Land	14,717,056	662
Productivity of Timber Lan	0	0
Productivity Loss	581,422,181	662
Timber Floor Gain	0	0
Market of Capped Homesites	46,546,001	267
Homesite Cap	38,390,280	267
Homesite Cap Loss	8,155,721	267
Circuit Breaker Loss	12,445,823	609
Net Appraised	297,835,809	2,857

Net Market Value	899,859,534	(+)
Productivity Loss	581,422,181	(-)
Timber Floor Gain	0	(+)
Homesite Cap Loss	8,155,721	(-)
Circuit Breaker Loss	12,445,823	(-)
Net Appraised	297,835,809	(=)

Taxable Values

Category	Amount	Items
State General Homestead	34,008,852	375
State Over 65	4,158,717	238
State Disabled Person	230,368	14
Disabled Veteran	1,408,097	48
Local General Homestead	0	375
Local Over 65	0	238
Local Disabled Person	0	14
Sec. 11.145 & 11.146	31,909	54
Freeport / GIT	0	0
TECQ Pollution Control	6,044,068	8
Solar / Wind Powered	0	0
Historical	0	0
Water Conservation	0	0
Absolute	9,871,403	54
Foreign Trade Zone	0	0
Abatement	0	0
Chapter 313 & JETI	0	0
Miscellaneous	0	0
Total Exemptions	55,753,414	512
Total Taxable	242,082,395	2,491

Line 1

Net Appraised	297,835,809	(+)
Total Exemptions	55,753,414	(-)
Total Taxable	242,082,395	(=)

Tax Levy

Category	Amount	Items
Total Taxable	242,082,395	2,491
Tax Rate		.961480
Gross Tax Levy	2,327,573.67	2,465
Taxable of Frozen Items	7,586,419	245
Tax on Frozen Items	72,941.89	245
Frozen Taxes	20,497.72	245
Frozen Tax Loss	52,444.17	45
Late Ag Penalty Gain	98.08	2
Late Rendition Penalty Gai	202.41	6
Chapter 313 & JETI I&S Gai	.00	0
Ag Rollback	.00	0
Tax Levy Gain	300.49	8
Total Tax Levy	2,275,429.99	2,465

Line 4

Line 2

Gross Tax Levy	2,327,573.67	(+)
Frozen Tax Loss	52,444.17	(-)
Tax Levy Gain	300.49	(+)
Total Tax Levy	2,275,429.99	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	64,525,237	32,518,552	626
B/Multifamily Residence	651,188	651,188	3
C/Vacant Lot	7,265,636	6,170,328	527
D/Ag Land	618,440,645	37,348,291	657
E/Farm & Ranch Improvement	49,016,943	30,777,017	189
F1/Commercial Real	14,623,603	12,964,240	93
F2/Industrial Real	10,957,852	10,957,852	7
G/Minerals	2,213,538	1,708,832	422
H/Tangible Personal	0	0	0
J/Industrial	101,807,110	98,135,625	77
L1/Commercial Personal	1,221,023	1,198,982	95
L2/Industrial Personal	9,427,434	6,744,121	38
M/Tangible Other	4,652,090	2,903,640	90
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	0	0	0
X/Totally Exempt Property	15,057,235	3,727	52
Y/Unidentified Category	0	0	0

Market:
64,525,237 ÷ 626 = 103,075.46

Taxable:
32,518,552 ÷ 626 = 51,946.57

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

Calvert ISD: 198-902

- Public Meetings (Date , Time & Place)
  - Meeting to propose rate Aug 24 2024
  - Meeting to adopt rate Aug 24, 2025 (5:45)

Budget information	Last Year	This Year
– M&O	2,636,231	2,648,299
– Debt Service	523,950	525,700.
– Total Expenditures		

- Total Bonded Indebtedness 8,080,000.

- Fund Balances
  - M&O Fund Balance 1,606,376
  - I&S Fund Balance 249,000

- Debt Service
  - Principal 285,000
  - Interest to be paid from property taxes 236,700
  - Other Amounts to be Paid 4,000
  - Excess Collections from last year Ø

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

- Maximum Compressed Tax Rate
  - From T.E.A. Worksheet or Property Value Survey ✓

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	0.74020	0.22120	0.96140	16,798	6,718
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.74735	0.21089	0.95824	17,422	6,333
Proposed Rate	0.74020	0.22120	0.96140	17,980	6,401

* 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.

Local Property Value Survey

Status: New | Last Updated: | Last Updated By:

Contact Information

	Approving Superintendent (Required)		Program Contact (Optional)
First Name:	Latisha	First Name:	Latisha
Last Name:	Crockett-Tennell	Last Name:	Crockett-Tennell
Email:	lctennell@calvertisd.com	Email:	lctennell@calvertisd.com
Phone:	(979) 364-2824	Phone:	(979) 364-2824

Survey Information

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption $0
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2) $238,226,198

Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.

3. For Tax Year 2025 $242,033,222
4. For Tax Year 2026 $246,995,149
5. Local Property Value Growth %: 2.05%
6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code : $0
7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code : $0
8. Total Exemption expiry (E) (per TEC §48.2551 (a)) : $0
9. Growth net of expiring 313 or 311 agreements %: 2.05%
10. Local Optional Homestead Exemption Value Loss for Tax Year 2026: $0
11. Local Optional Homestead Exemption value change: $0
12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2) $243,110,077
13. Prior Tax Year Max Compressed Rate (PY MCR): 0.6098
14. **Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) ÷TY 2026 T2] or PY MCR :** 0.6098
15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000): 0.6254
16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90): 0.5628
17. **MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552): 0.6098**

Calculate | Reset

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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.

CALVERT ISD

TY 2026 Total M&O Tax Rate with No Increase		
District's total adopted (**allowed**) TY 2025 M&O tax rate	$0.7402	
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	$0.7402	
Maximum Tier One Tax Rate	**#DIV/0!**	
Golden Pennies (Tier Two, Level One)	$0.0800	
Copper Pennies (Tier Two, Level Two)	$0.0504	
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	$0.1304	
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!**	

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
2022 PreK-12 New Construction Bond	275,000	244,950	4,000	523,950

Add Debt Service Line

Total Required for 2025 debt services: 523,950

Total 2025 debt to be paid with property taxes: 523,950

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:

Last Saved: Wed Aug 20 20:29:28 CDT 2025

Collected amount - 517,334.

Required debt service - 523,950.

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	1,633,594.14	9,892.22	4,071.93	0.00	1,647,558.29
Less:					
Refunds Granted	4,054.50-	5.33-	0.89-	0.00	4,060.72-
Prior Deposit Voids	3,449.92-	4.12-	0.68-	0.00	3,454.72-
Total Current M&O	1,626,089.72	9,882.77	4,070.36	0.00	1,640,042.85
Current I&S					
Collections	488,661.19	2,985.89	1,232.86	0.00	492,879.94
Less:					
Refunds Granted	1,227.56-	1.59-	0.26-	0.00	1,229.41-
Prior Deposit Voids	1,083.81-	1.29-	0.22-	0.00	1,085.32-
Total Current I&S	486,349.82	2,983.01	1,232.38	0.00	490,565.21
Total Current M&O and I&S	2,112,439.54	12,865.78	5,302.74	0.00	2,130,608.06
Delinquent M&O					
Collections	75,506.26	8,738.62	25,755.69	0.00	110,000.57
Less:					
Refunds Granted	1,104.72-	4.06-	0.68-	0.00	1,109.46-
Prior Deposit Voids	0.00	0.00	0.00	0.00	0.00
Total Delinquent M&O	74,401.54	8,734.56	25,755.01	0.00	108,891.11
Delinquent I&S					
Collections	20,357.28	2,324.50	4,435.54	0.00	27,117.32
Less:					
Refunds Granted	347.05-	1.27-	0.21-	0.00	348.53-
Prior Deposit Voids	0.00	0.00	0.00	0.00	0.00
Total Delinquent I&S	20,010.23	2,323.23	4,435.33	0.00	26,768.79
Total Delinquent M&O and I&S	94,411.77	11,057.79	30,190.34	0.00	135,659.90
Combined M&O					
Collections	1,709,100.40	18,630.84	29,827.62	0.00	1,757,558.86
Less:					
Refunds Granted	5,159.22-	9.39-	1.57-	0.00	5,170.18-
Prior Deposit Voids	3,449.92-	4.12-	0.68-	0.00	3,454.72-
Total Combined M&O	1,700,491.26	18,617.33	29,825.37	0.00	1,748,933.96
Combined I&S					
Collections	509,018.47	5,310.39	5,668.40	0.00	519,997.26
Less:					
Refunds Granted	1,574.61-	2.86-	0.47-	0.00	1,577.94-
Prior Deposit Voids	1,083.81-	1.29-	0.22-	0.00	1,085.32-
Total Combined I&S	506,360.05	5,306.24	5,667.71	0.00	517,334.00
Total Distribution					
Collections	2,218,118.87	23,941.23	35,496.02	0.00	2,277,556.12
Less:					
Refunds Granted	6,733.83-	12.25-	2.04-	0.00	6,748.12-
Prior Deposit Voids	4,533.73-	5.41-	0.90-	0.00	4,540.04-
Total Distribution	2,206,851.31	23,923.57	35,493.08	0.00	2,266,267.96

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

	Current	Delinquent	Total
Beginning Balance	2,285,625.02	443,722.27	2,729,347.29
Adjustments	10,195.03-	4,885.89-	15,080.92-
Adjusted Balance	2,275,429.99	438,836.38	2,714,266.37
Tax Collected	2,092,045.08	114,806.23	2,206,851.31
Tax Due	183,384.91	324,030.15	507,415.06
Penalty & Interest	14,359.40	45,057.25	59,416.65
Attorney Fees	1,632.88	30,503.07	32,135.95

Current Tax Collected / Current Adjusted Balance = 0.9194
(2,092,045.08 / 2,275,429.99 = 0.9194)

Total Tax Collected / Current Adjusted Balance = 0.9698
(2,206,851.31 / 2,275,429.99 = 0.9698)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 0.9959
((2,206,851.31 + 59,416.65) / 2,275,429.99 = 0.9959)

Collection Rates:

2025 - 99.59 (Estimated)

2024 - 98.27

2023 - 97.87

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

	Current	Delinquent	Total
Beginning Balance	2,210,893.65	355,547.09	2,566,440.74
Adjustments	20,145.65-	10,015.73-	30,161.38-
Adjusted Balance	2,190,748.00	345,531.36	2,536,279.36
Tax Collected	2,053,138.40	56,088.35	2,109,226.75
Tax Due	137,609.60	289,443.01	427,052.61
Penalty & Interest	13,448.27	30,312.02	43,760.29
Attorney Fees	4,028.11	18,206.94	22,235.05

Current Tax Collected / Current Adjusted Balance = 0.9371
(2,053,138.40 / 2,190,748.00 = 0.9371)

Total Tax Collected / Current Adjusted Balance = 0.9627
(2,109,226.75 / 2,190,748.00 = 0.9627)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 0.9827
((2,109,226.75 + 43,760.29) / 2,190,748.00 = 0.9827)

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

	Current	Delinquent	Total
Beginning Balance	2,382,592.91	287,962.90	2,670,555.81
Adjustments	76,471.63-	8,817.56-	85,289.19-
Adjusted Balance	2,306,121.28	279,145.34	2,585,266.62
Tax Collected	2,189,714.19	40,005.34	2,229,719.53
Tax Due	116,407.09	239,140.00	355,547.09
Penalty & Interest	11,495.07	15,834.85	27,329.92
Attorney Fees	5,704.95	11,157.05	16,862.00

Current Tax Collected / Current Adjusted Balance = 0.9495
(2,189,714.19 / 2,306,121.28 = 0.9495)

Total Tax Collected / Current Adjusted Balance = 0.9668
(2,229,719.53 / 2,306,121.28 = 0.9668)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 0.9787
((2,229,719.53 + 27,329.92) / 2,306,121.28 = 0.9787)

Calvert ISD

Refunds in 2025 Tax Year
(Not including 2025)

0.00	September, 2025
1,080.28	October, 2025
0.00	November, 2025
205.85	December, 2025
0.00	January, 2026
0.00	February, 2026
0.00	March, 2026
0.00	April, 2026
0.00	May, 2026
982.07	June, 2026
0.00	July, 2026
2,268.20	

2026 Planning Calendar
Calvert I.S.D.

Date: 07/17/2026

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30	The chief appraiser prepares and certifies to the assessor for each school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The chief appraiser assists each school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.
May 15	Deadline for submitting appraisal records to ARB.
July 15	Deadline for commissioner of education to send notice to school districts required to lower the district's local revenue level in excess of entitlement.
July 20 (Aug. 30*)	Deadline for ARB to approve appraisal records.
July 25*	Deadline for chief appraiser to certify rolls to taxing units or provide estimated values.
August 17, 2025	Deadline to call for an election.
August 24, 2025	Deadline to adopt a tax rate above the voter-approval tax rate.
July 21	Certification of anticipated collection rate by collector.
July 21 - August 3	Calculation of effective and rollback tax rates.
CISD	3 business days' notice for meeting *(Open Meetings Notice).*
	Meeting of school board to decide on public meeting date on budget and proposed tax rate. The school board votes on a proposed tax rate that will be published in the notice for the public meeting.
	Notice of Public Meeting to Discuss Budget and Proposed Tax Rate published 10 to 30 days before public meeting. Post proposed budget summary on district's Web site.
CISD	3 business days' notice for public meeting *(Open Meetings Notice).*
8/24/26	Public meeting on budget and proposed tax rate. School board may adopt budget and tax rate after the public meeting. Or, the board may adopt the budget and wait to adopt the tax rate. If the board waits to adopt the tax rate, continue with the next step.
n/a	72-hour notice for meeting at which governing body will adopt tax rate *(Open Meetings Notice).*
n/a	Meeting to adopt tax rate. School districts subject to an equalized wealth notice must wait to adopt a tax rate until the commissioner of education certifies that the wealth is equalized [Education Code Section 41.004(c)]. School district must adopt tax rate by Sept. 30* or 60 days after receiving certified appraisal roll, whichever date is later.

*Tax Code Section 1.06 directs that if a date falls on a weekend, the deadline is extended to the following Monday.

List for TNT Folders for Schools

2026 TNT Calculations

Calvert ISD: 198-902

✓ 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)

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