ROBERTSON CENTRAL APPRAISAL DISTRICT

Jurisdiction Summary
Jurisdiction: HEARNE ISD

Work Copy

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	147,587,838	3,684	4,672,235	46			
Market of Ag and Timber	557,976,060	995	0	0			
Other Land	121,307,318	789	20,304,609	42			
Total Land	826,871,216	5,048	24,976,844	87	Net Land	801,894,372	(+)
Homesite Improvements	401,235,690	2,908	15,377,413	26			
Other Improvements	168,356,251	1,078	33,083,404	38			
Total Improvements	569,591,941	3,627	48,460,817	60	Net Improvements	521,131,124	(+)
Homesite Personal	0	0	0	0			
Other Personal	385,974,192	531	557,756	7			
Total Personal	385,974,192	531	557,756	7	Net Personal	385,416,436	(+)
Total Minerals	101,116,017	3,616	336,977	28	Net Mineral	100,779,040	(+)
Total Market	1,883,553,366	9,637	74,332,394	131	Net Market Value	1,809,220,972	(=)

Assessed Values

Category	Amount	Items			
Market of Ag Land	557,976,060	995	Net Market Value	1,809,220,972	(+)
Market of Timber Land	0	0			
Productivity of Ag Land	12,250,917	995			
Productivity of Timber Lan	0	0			
Productivity Loss	545,725,143	995	Productivity Loss	545,725,143	(-)
Timber Floor Gain	0	0	Timber Floor Gain	0	(+)
Market of Capped Homesites	241,184,450	1,090			
Homesite Cap	192,232,030	1,090			
Homesite Cap Loss	48,952,420	1,090	Homesite Cap Loss	48,952,420	(-)
Circuit Breaker Loss	36,436,773	1,607	Circuit Breaker Loss	36,436,773	(-)
Net Appraised	1,178,106,636	9,506	Net Appraised	1,178,106,636	(=)

Taxable Values

Category	Amount	Items			
State General Homestead	166,247,112	1,550	Net Appraised Public Hearing	1,178,106,636	(+)
State Over 65	20,843,357	838			
State Disabled Person	984,804	63			
Disabled Veteran	12,553,147	158			
Local General Homestead	0	1,550			
Local Over 65	0	838			
Local Disabled Person	0	63			
Sec. 11.145 & 11.146	18,919,305	606			
Freeport / GIT	0	0			
TECQ Pollution Control	16,859,201	21			
Solar / Wind Powered	0	2			
Historical	0	0			
Water Conservation	0	0			
Absolute	37,780,809	101			
Foreign Trade Zone	0	0			
Abatement	0	0			
Chapter 313 & JETI	0	0			
Miscellaneous	0	0			
Total Exemptions	274,187,735	2,337	Total Exemptions	274,187,735	(-)
Total Taxable	903,918,901	8,171	Total Taxable Public Hearing	903,918,901	(=)

Line 1
Excludes 104 Withheld Items

Tax Levy

Category	Amount	Items
Total Taxable	903,918,901	8,171
Tax Rate		.846900
Gross Tax Levy	7,655,289.01	8,040
Taxable of Frozen Items	37,575,056	887
Tax on Frozen Items	318,223.05	887
Frozen Taxes	71,899.63	887
Frozen Tax Loss	246,323.42	267
Late Ag Penalty Gain	1,861.04	7
Late Rendition Penalty Gai	4.40	1
Chapter 313 & JET! I&S Gai	.00	0
Tax Levy Gain	1,865.44	8
Total Tax Levy	7,410,831.03	8,040

Line 19 (Note: Add frozen from withheld items.)
37,575,056
1,372,421.
~~38,947,477~~ (Line 19)

Excludes 104 Withheld Items

Gross Tax Levy	7,655,289.01	(+)
Frozen Tax Loss	246,323.42	(-)
Tax Levy Gain	1,865.44	(+)
Total Tax Levy	7,410,831.03	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	359,300,178	175,283,320	2,281
B/Multifamily Residence	7,525,630	6,687,354	24
C/Vacant Lot	26,101,835	21,114,747	856
D/Ag Land	615,446,145	61,000,837	967
E/Farm & Ranch Improvement	146,020,746	89,297,491	540
F1/Commercial Real	84,451,255	76,134,085	195
F2/Industrial Real	12,406,198	11,915,161	18
G/Minerals	100,779,040	98,420,079	3,588
H/Tangible Personal	0	0	0
J/Industrial	149,585,626	140,377,183	143
L1/Commercial Personal	31,342,276	22,719,765	328
L2/Industrial Personal	206,216,622	185,076,735	138
M/Tangible Other	19,952,222	10,399,450	397
N/Intangible	0	0	0
O/Residential Inventory	5,012,869	3,265,993	12
S/Special Inventory Tax	2,336,709	2,086,667	5
X/Totally Exempt Property	42,743,621	140,034	86
Y/Unidentified Category	0	0	0

Market:
359,300,178
6,940,683 (withheld) Pg 40
366,240,861 ÷ 2,311. = 158,477 23

Taxable
175,283,320.
4,915,884. (withheld) Pg 40
180,199,204 ÷ 2,311 = 77,974 56

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	62,199,015	37,724,658	104
Total Withheld	62,199,015	37,724,658	104

Effective Tax Rate Data

Category	Market		Taxable		Items
New Absolute Exemption	167,607	Line 10-A	0		2
New Partial Exemption	20,634,294	Line 10-B	0		471
New Productivity Loss	2,744,926	Line 11-C	0		12
Homesite New Improvements	7,895,521	Add	7,001,695	Add	82
Other New Improvements	7,689,982		4,591,917		51
Homesite New Personal	0		0		0
Other New Personal	0		0		0

15,585,503.
Public Hearing

Line 23 ; Public Hearing
11,593,612

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	2,407,089	49	0	0			
Market of Ag and Timber	19,234,626	19	0	0			
Other Land	8,426,709	45	0	0			
Total Land	30,068,424	103	0	0	Net Land	30,068,424	(+)
Homesite Improvements	9,311,799	42	0	0			
Other Improvements	22,798,792	49	0	0			
Total Improvements	32,110,591	84	0	0	Net Improvements	32,110,591	(+)
Homesite Personal	0	0	0	0			
Other Personal	20,000	1	0	0			
Total Personal	20,000	1	0	0	Net Personal	20,000	(+)
Total Minerals	0	0	0	0	Net Mineral	0	(+)
Total Market	62,199,015	104	0	0	Net Market Value	62,199,015	(=)

Assessed Values

Category	Amount	Items				
Market of Ag Land	19,234,626	19		Net Market Value	62,199,015	(+)
Market of Timber Land	0	0				
Productivity of Ag Land	416,862	19				
Productivity of Timber Lan	0	0				
Productivity Loss	18,817,764	19		Productivity Loss	18,817,764	(-)
Timber Floor Gain	0	0		Timber Floor Gain	0	(+)
Market of Capped Homesites	3,359,795	8				
Homesite Cap	2,969,311	8				
Homesite Cap Loss	390,484	8		Homesite Cap Loss	390,484	(-)
Circuit Breaker Loss	2,938,327	24		Circuit Breaker Loss	2,938,327	(-)
Net Appraised	40,052,440	104	Represents 3.40% Withheld	Net Appraised	40,052,440	(=)

Taxable Values

Category	Amount	Items			
State General Homestead	1,887,782	14	Net Appraised	40,052,440	(+)
State Over 65	360,000	7			
State Disabled Person	60,000	1			
Disabled Veteran	0	0			
Local General Homestead	0	14			
Local Over 65	0	7			
Local Disabled Person	0	1			
Sec. 11.145 & 11.146	20,000	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	2,327,782	15	Total Exemptions	2,327,782	(-)
Total Taxable	37,724,658	103	Total Taxable	37,724,658	(=)

ROBERTSON CENTRAL APPRAISAL DISTRICT

Jurisdiction Summary - Withheld Items
Jurisdiction: HEARNE ISD

Tax Levy

Category	Amount	Items
Total Taxable	37,724,658	103
Tax Rate		.846900
Gross Tax Levy	319,490.19	102
Taxable of Frozen Items	1,372,421	7
Tax on Frozen Items	11,623.03	7
Frozen Taxes	3,556.36	7
Frozen Tax Loss	8,066.67	6
Late Ag Penalty Gain	.00	0
Late Rendition Penalty Gai	.00	1
Chapter 313 & JETI I&S Gai	.00	0
Tax Levy Gain	.00	1
Total Tax Levy	311,423.52	102

Add to Frozen items (Line 19)

Gross Tax Levy	319,490.19	(+)
Frozen Tax Loss	8,066.67	(-)
Tax Levy Gain	.00	(+)
Total Tax Levy	311,423.52	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	6,940,683	4,915,884	30
B/Multifamily Residence	4,082,504	4,021,909	16
C/Vacant Lot	330,178	325,664	4
D/Ag Land	21,088,132	2,034,424	18
E/Farm & Ranch Improvement	3,093,554	2,651,504	9
F1/Commercial Real	24,126,687	21,906,543	21
F2/Industrial Real	1,944,348	1,295,801	4
G/Minerals	0	0	0
H/Tangible Personal	0	0	0
J/Industrial	0	0	0
L1/Commercial Personal	592,929	572,929	2
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	62,199,015	37,724,658	104
Total Withheld	62,199,015	37,724,658	104

Market Values

Category	Amount	Items	Exempt	Items			
Homesite Land	149,994,927	3,733	4,672,235	46			
Market of Ag and Timber	577,210,686	1,014	0	0			
Other Land	129,734,027	834	20,304,609	42			
Total Land	856,939,640	5,151	24,976,844	87	Net Land	831,962,796	(+)
Homesite Improvements	410,547,489	2,950	15,377,413	26			
Other Improvements	191,155,043	1,127	33,083,404	38			
Total Improvements	601,702,532	3,711	48,460,817	60	Net Improvements	553,241,715	(+)
Homesite Personal	0	0	0	0			
Other Personal	385,994,192	532	557,756	7			
Total Personal	385,994,192	532	557,756	7	Net Personal	385,436,436	(+)
Total Minerals	101,116,017	3,616	336,977	28	Net Mineral	100,779,040	(+)
Total Market	1,945,752,381	9,741	74,332,394	131	Net Market Value	1,871,419,987	(=)

Assessed Values

Category	Amount	Items			
Market of Ag Land	577,210,686	1,014	Net Market Value	1,871,419,987	(+)
Market of Timber Land	0	0			
Productivity of Ag Land	12,667,779	1,014			
Productivity of Timber Lan	0	0			
Productivity Loss	564,542,907	1,014	Productivity Loss	564,542,907	(-)
Timber Floor Gain	0	0	Timber Floor Gain	0	(+)
Market of Capped Homesites	244,544,245	1,098			
Homesite Cap	195,201,341	1,098			
Homesite Cap Loss	49,342,904	1,098	Homesite Cap Loss	49,342,904	(-)
Circuit Breaker Loss	39,375,100	1,631	Circuit Breaker Loss	39,375,100	(-)
Net Appraised	1,218,159,076	9,610	Net Appraised	1,218,159,076	(=)

Taxable Values

Category	Amount	Items			
State General Homestead	168,134,894	1,564	Net Appraised	1,218,159,076	(+)
State Over 65	21,203,357	845			
State Disabled Person	1,044,804	64			
Disabled Veteran	12,553,147	158			
Local General Homestead	0	1,564			
Local Over 65	0	845			
Local Disabled Person	0	64			
Sec. 11.145 & 11.146	18,939,305	607			
Freeport / GIT	0	0			
TECQ Pollution Control	16,859,201	21			
Solar / Wind Powered	0	2			
Historical	0	0			
Water Conservation	0	0			
Absolute	37,780,809	101			
Foreign Trade Zone	0	0			
Abatement	0	0			
Chapter 313 & JETI	0	0			
Miscellaneous	0	0			
Total Exemptions	276,515,517	2,352	Total Exemptions	276,515,517	(-)
Total Taxable	941,643,559	8,274	Includes 104 Withheld Items / Total Taxable	941,643,559	(=)

Tax Levy

Category	Amount	Items
Total Taxable	941,643,559	8,274
Tax Rate		.846900
Gross Tax Levy	7,974,779.20	8,142
Taxable of Frozen Items	38,947,477	894
Tax on Frozen Items	329,846.08	894
Frozen Taxes	75,455.99	894
Frozen Tax Loss	254,390.09	273
Late Ag Penalty Gain	1,861.04	7
Late Rendition Penalty Gai	4.40	2
Chapter 313 & JETI I&S Gai	.00	0
Tax Levy Gain	1,865.44	9
Total Tax Levy	7,722,254.55	8,142

Gross Tax Levy	7,974,779.20	(+)
Frozen Tax Loss	254,390.09	(-)
Tax Levy Gain	1,865.44	(+)
Total Tax Levy	7,722,254.55	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	366,240,861	180,199,204	2,311
B/Multifamily Residence	11,608,134	10,709,263	40
C/Vacant Lot	26,432,013	21,440,411	860
D/Ag Land	636,534,277	63,035,261	985
E/Farm & Ranch Improvement	149,114,300	91,948,995	549
F1/Commercial Real	108,577,942	98,040,628	216
F2/Industrial Real	14,350,546	13,210,962	22
G/Minerals	100,779,040	98,420,079	3,588
H/Tangible Personal	0	0	0
J/Industrial	149,585,626	140,377,183	143
L1/Commercial Personal	31,935,205	23,292,694	330
L2/Industrial Personal	206,216,622	185,076,735	138
M/Tangible Other	19,952,222	10,399,450	397
N/Intangible	0	0	0
O/Residential Inventory	5,012,869	3,265,993	12
S/Special Inventory Tax	2,336,709	2,086,667	5
X/Totally Exempt Property	42,743,621	140,034	86
Y/Unidentified Category	0	0	0

Withheld Item Breakdown

Category	Market	Taxable	Items
Withheld	0	0	0
Uncertifiable	0	0	0
Under Protest	62,199,015	37,724,658	104
Total Withheld	62,199,015	37,724,658	104

Effective Tax Rate Data

Category	Market	Taxable	Items
New Absolute Exemption	167,607	0	2
New Partial Exemption	20,634,294	0	471
New Productivity Loss	2,744,926	0	12
Homesite New Improvements	7,895,521	7,001,695	82
Other New Improvements	7,689,982	4,591,917	51
Homesite New Personal	0	0	0
Other New Personal	0	0	0

Market Values

Category	Amount	Items	Exempt	Items		
Homesite Land	149,449,608	3,784	2,947,208	29		
Market of Ag and Timber	582,509,146	1,044	0	0		
Other Land	103,418,140	671	13,198,967	25		
Total Land	835,376,894	5,066	16,146,175	54	Net Land	819,230,719 (+)
Homesite Improvements	396,450,706	2,932	12,099,406	17		
Other Improvements	173,113,846	1,091	26,094,824	28		
Total Improvements	569,564,552	3,660	38,194,230	42	Net Improvements	531,370,322 (+)
Homesite Personal	0	0	0	0		
Other Personal	403,175,687	534	504,705	6		
Total Personal	403,175,687	534	504,705	6	Net Personal	402,670,982 (+)
Total Minerals	105,821,813	3,321	324,799	24	Net Mineral	105,497,014 (+)
Total Market	1,913,938,946	9,347	55,169,909	94	Net Market Value	1,858,769,037 (=)

Assessed Values

Category	Amount	Items		
			Net Market Value	1,858,769,037 (+)
Market of Ag Land	582,509,146	1,044		
Market of Timber Land	0	0		
Productivity of Ag Land	12,627,158	1,044		
Productivity of Timber Lan	0	0		
Productivity Loss	569,881,988	1,044	Productivity Loss	569,881,988 (-)
Timber Floor Gain	0	0	Timber Floor Gain	0 (+)
Market of Capped Homesites	266,948,121	1,209		
Homesite Cap	202,522,684	1,209		
Homesite Cap Loss	64,425,437	1,209	Homesite Cap Loss	64,425,437 (-)
Circuit Breaker Loss	51,220,339	1,787	Circuit Breaker Loss	51,220,339 (-)
Net Appraised	1,173,241,273	9,253	Net Appraised	1,173,241,273 (=)

Taxable Values

Category	Amount	Items		
State General Homestead	162,858,372	1,572	Net Appraised	1,173,241,273 (+)
State Over 65	19,259,999	869		
State Disabled Person	1,110,213	65		
Disabled Veteran	10,604,155	159		
Local General Homestead	0	1,572		
Local Over 65	0	869		
Local Disabled Person	0	65		
Sec. 11.145 & 11.146	88,260	191		
Freeport / GIT	0	0		
TECQ Pollution Control	23,132,963	22		
Solar / Wind Powered	0	2		
Historical	0	0		
Water Conservation	0	0		
Absolute	47,054,485	135		
Foreign Trade Zone	0	0		
Abatement	0	0		
Chapter 313 & JETI	0	0		
Miscellaneous	0	0		
Total Exemptions	264,108,447	1,983	Total Exemptions	264,108,447 (-)
Total Taxable	909,132,826	8,024	Total Taxable	909,132,826 (=)

Line 1

Tax Levy

Category	Amount	Items
Total Taxable	909,132,826	8,024
Tax Rate		.846900
Gross Tax Levy	7,699,444.82	7,909
Taxable of Frozen Items	30,582,026	871
Tax on Frozen Items	258,999.19	871
Frozen Taxes	64,885.00	871
Frozen Tax Loss	194,114.19	240
Late Ag Penalty Gain	1,171.40	5
Late Rendition Penalty Gai	1,140.85	8
Chapter 313 & JETI I&S Gai	.00	0
Ag Rollback	16,781.59	28
Tax Levy Gain	19,093.84	41
Total Tax Levy	7,524,424.47	7,909

Line 4

Line 2

Gross Tax Levy	7,699,444.82	(+)
Frozen Tax Loss	194,114.19	(-)
Tax Levy Gain	19,093.84	(+)
Total Tax Levy	7,524,424.47	(=)

PTD Use Code Breakdown

Category	Market	Taxable	Items
A/Single Family Residence	350,648,267	157,150,248	2,286
B/Multifamily Residence	11,223,624	10,227,934	40
C/Vacant Lot	24,372,387	14,196,062	824
D/Ag Land	636,417,693	55,579,764	1,019
E/Farm & Ranch Improvement	136,368,596	78,827,046	510
F1/Commercial Real	99,395,786	90,353,126	217
F2/Industrial Real	16,501,033	14,392,025	22
G/Minerals	105,497,014	100,826,263	3,297
H/Tangible Personal	0	0	0
J/Industrial	150,799,976	144,973,785	144
L1/Commercial Personal	29,516,983	29,460,181	323
L2/Industrial Personal	223,918,715	202,225,324	144
M/Tangible Other	16,613,731	7,863,153	380
N/Intangible	0	0	0
O/Residential Inventory	0	0	0
S/Special Inventory Tax	3,039,872	3,039,872	5
X/Totally Exempt Property	54,455,360	18,043	112
Y/Unidentified Category	0	0	0

Market:
350,648,267 ÷ 2,286 = 153,389.45

Taxable:
157,150,248 ÷ 2,286 = 68,744.65

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

Collection Summary
Jurisdiction: HEARNE ISD

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

	Current	Delinquent	Total
Beginning Balance	7,588,181.38	893,630.14	8,481,811.52
Adjustments	60,533.29-	19,905.20-	80,438.49-
Adjusted Balance	7,527,648.09	873,724.94	8,401,373.03
Tax Collected	7,189,731.91	230,899.16	7,420,631.07
Tax Due	337,916.18	642,825.78	980,741.96
Penalty & Interest	33,034.26	79,736.57	112,770.83
Attorney Fees	1,566.03	52,446.44	54,012.47

Current Tax Collected / Current Adjusted Balance = 0.9551
(7,189,731.91 / 7,527,648.09 = 0.9551)

Total Tax Collected / Current Adjusted Balance = 0.9857
(7,420,631.07 / 7,527,648.09 = 0.9857)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 1.0007
((7,420,631.07 + 112,770.83) / 7,527,648.09 = 1.0007)

Collection Rates:

2025 - 100.07 (Estimated)

2024 - 100.63

2023 - 100.89

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

	Current	Delinquent	Total
Beginning Balance	7,359,937.72	816,848.19	8,176,785.91
Adjustments	42,053.79-	72,130.81-	114,184.60-
Adjusted Balance	7,317,883.93	744,717.38	8,062,601.31
Tax Collected	7,079,762.96	168,227.35	7,247,990.31
Tax Due	238,120.97	576,490.03	814,611.00
Penalty & Interest	39,577.19	76,575.31	116,152.50
Attorney Fees	8,839.26	48,891.57	57,730.83

Current Tax Collected / Current Adjusted Balance = 0.9674
(7,079,762.96 / 7,317,883.93 = 0.9674)

Total Tax Collected / Current Adjusted Balance = 0.9904
(7,247,990.31 / 7,317,883.93 = 0.9904)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 1.0063
((7,247,990.31 + 116,152.50) / 7,317,883.93 = 1.0063)

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

	Current	Delinquent	Total
Beginning Balance	7,006,848.42	826,560.60	7,833,409.02
Adjustments	124,328.43-	73,002.09-	197,330.52-
Adjusted Balance	6,882,519.99	753,558.51	7,636,078.50
Tax Collected	6,657,427.71	161,802.60	6,819,230.31
Tax Due	225,092.28	591,755.91	816,848.19
Penalty & Interest	29,980.87	94,857.10	124,837.97
Attorney Fees	8,440.02	51,425.20	59,865.22

Current Tax Collected / Current Adjusted Balance = 0.9672
(6,657,427.71 / 6,882,519.99 = 0.9672)

Total Tax Collected / Current Adjusted Balance = 0.9908
(6,819,230.31 / 6,882,519.99 = 0.9908)

(Total Tax Collected + Total P & I) / Current Adjusted Balance = 1.0089
((6,819,230.31 + 124,837.97) / 6,882,519.99 = 1.0089)

Hearne ISD

Refunds in 2025 Tax Year
(Not including 2025)

2,434.35	September, 2025
846.90	October, 2025
0.00	November, 2025
4,727.16	December, 2025
3,323.68	January, 2026
846.90	February, 2026
734.03	March, 2026
846.90	April, 2026
865.96	May, 2026
5,472.54	June, 2026
0.00	July, 2026
20,098.42	

List for TNT Folders for Schools

2026 TNT Calculations

Hearne ISD: 198-905

__✓__ 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)

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
Bond Series 2024	735,000	1,290,419	5,000	2,030,419

Add Debt Service Line

Total Required for 2025 debt services: 2,030,419

Total 2025 debt to be paid with property taxes: 2,030,419

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: Tue Aug 12 12:45:38 CDT 2025

Required Payment - 2,030,419

Total Collected - 1,594,468.13

No Excess Collections

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

	Base Tax	Penalty	Interest	Discount	Total
Current M&O					
Collections	5,764,900.05	27,485.43	10,658.56	0.00	5,803,044.04
Less:					
Refunds Granted	39,615.99-	455.99-	165.37-	0.00	40,237.35-
Prior Deposit Voids	3,526.23-	1.83-	0.31-	0.00	3,528.37-
Total Current M&O	5,721,757.83	27,027.61	10,492.88	0.00	5,759,278.32
Current I&S					
Collections	1,555,978.58	7,418.43	2,876.92	0.00	1,566,273.93
Less:					
Refunds Granted	10,692.53-	123.09-	44.64-	0.00	10,860.26-
Prior Deposit Voids	951.74-	0.49-	0.08-	0.00	952.31-
Total Current I&S	1,544,334.31	7,294.85	2,832.20	0.00	1,554,461.36
Total Current M&O and I&S	7,266,092.14	34,322.46	13,325.08	0.00	7,313,739.68
Delinquent M&O					
Collections	138,935.17	12,578.41	42,159.80	0.00	193,673.38
Less:					
Refunds Granted	13,401.83-	376.44-	126.39-	0.00	13,904.66-
Prior Deposit Voids	85.29-	10.25-	17.73-	0.00	113.27-
Total Delinquent M&O	125,448.05	12,191.72	42,015.68	0.00	179,655.45
Delinquent I&S					
Collections	32,725.27	2,826.59	8,230.62	0.00	43,782.48
Less:					
Refunds Granted	3,616.19-	101.61-	34.11-	0.00	3,751.91-
Prior Deposit Voids	18.20-	2.17-	3.43-	0.00	23.80-
Total Delinquent I&S	29,090.88	2,722.81	8,193.08	0.00	40,006.77
Total Delinquent M&O and I&S	154,538.93	14,914.53	50,208.76	0.00	219,662.22
Combined M&O					
Collections	5,903,835.22	40,063.84	52,818.36	0.00	5,996,717.42
Less:					
Refunds Granted	53,017.82-	832.43-	291.76-	0.00	54,142.01-
Prior Deposit Voids	3,611.52-	12.08-	18.04-	0.00	3,641.64-
Total Combined M&O	5,847,205.88	39,219.33	52,508.56	0.00	5,938,933.77
Combined I&S					
Collections	1,588,703.85	10,245.02	11,107.54	0.00	1,610,056.41
Less:					
Refunds Granted	14,308.72-	224.70-	78.75-	0.00	14,612.17-
Prior Deposit Voids	969.94-	2.66-	3.51-	0.00	976.11-
Total Combined I&S	1,573,425.19	10,017.66	11,025.28	0.00	1,594,468.13
Total Distribution					
Collections	7,492,539.07	50,308.86	63,925.90	0.00	7,606,773.83
Less:					
Refunds Granted	67,326.54-	1,057.13-	370.51-	0.00	68,754.18-
Prior Deposit Voids	4,581.46-	14.74-	21.55-	0.00	4,617.75-
Total Distribution	7,420,631.07	49,236.99	63,533.84	0.00	7,533,401.90

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	0.66690	0.18000	0.84690	12,759	7,010
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.73122	0.16699	0.89821	13,447	6,856
Proposed Rate	0.66690	0.18000	0.84690	12,178	6,856

* 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.

FSP

User: Ronald.Wilson

Foundation School Program HEARNE ISD (198905) County-District Number: 198905 School Year: 2026-2027 Update

[Exit]

Local Property Value Survey

Help (https://tea4avcastro.tea.state.tx.us/help/FSP/lpvs-external/Home_Page_for_District_Users.htm)

Status: Approved Last Updated: 7/26/2026 7:24:59 PM Last Updated By: Makena.kang

Contact Information

	Approving Superintendent (Required)		Program Contact (Optional)
First Name:	TRAVIS	First Name:	Ronald
Last Name:	WEATHERSPOON	Last Name:	Wilson
Email:	tweatherspoon@hearne.12.tx.us	Email:	rwilson@hearne.k12.tx.us
Phone:	(903) 277-3018	Phone:	(979) 279-3200

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)	$900,106,837
Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.	
3. For Tax Year 2025	$923,115,358
4. For Tax Year 2026	$941,643,559
5. Local Property Value Growth %:	2.01%
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 %:	2.01%
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)	$918,173,225
13. Prior Tax Year Max Compressed Rate (PY MCR):	0.6169
14. Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) +TY 2026 T2] or PY MCR :	0.6169
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):	**0.6169**

Calculate Reset

District Comments:

Admin Comments:

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.

HEARNE ISD

TY 2026 Total M&O Tax Rate with No Increase		
District's total adopted (**allowed**) TY 2025 M&O tax rate	$0.6669	
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	$0.6669	
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 Planning Calendar
Hearne 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.
HISD	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.
HISD	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.

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