NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The RULE ISD will hold a public meeting at 6:30pm, August 26, 2026 in Rule ISD Library, Rule TX. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$0.763700/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.000000/$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	4.24 % increase
Debt Service	0.00 % increase
Total Expenditures	4.24 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$104,155,810	$92,769,500
Total appraised value* of new property**	$111,660	$1,873,870
Total taxable value*** of all property	$86,301,290	$73,382,280
Total taxable value*** of new property**	$111,660	$1,677,780

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $0

*Outstanding principal.

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	$0.770500	$0.000000	$0.770500	$4,474	$15,732
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.764540	$0.000000	$0.764540	$4,315	$16,339
Proposed Rate	$0.763700	$0.000000	$0.763700	$4,150	$16,662

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

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$94,375	$98,248
Average Taxable Value of Residences	$3,942	$3,591
Last Year's Rate Versus Proposed Rate per $100 Value	$0.770500	$0.763700
Taxes Due on Average Residence	$30.37	$27.42
Increase (Decrease) in Taxes		$-2.95

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $0.763700. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $0.763700.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	$2,202,275
Interest & Sinking Fund Balance(s)	$0

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

RULE ISD	940-997-2521
School District's Name	Phone *(area code and number)*
1100 UNION AVE, RULE TX 79547	https://www.rule.esc14.net/
School District's Address, City, State, ZIP Code	School District's Website Address

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

This worksheet is for **school districts 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:

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]	$ 86,301,290
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]	$ 41,060
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 86,260,230
4.	**Prior year total adopted tax rate.**	$ 0.770500 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... − $ 0 **C. Prior year value loss.** Subtract B from A. [4]	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... – $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 86,260,230
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 2,797,680 **C. Value loss.** Add A and B. [7]	$ 2,797,680
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,797,680
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 83,462,550
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 643,078
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 0
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 643,078

[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] .... $ 73,382,280 B. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 C. **Total current year value.** Subtract B from A.	$ 73,382,280
18.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14] .... $ 0 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[15] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 0
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 0
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 73,382,280
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 1,677,780
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 1,677,780
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 71,704,500
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.896844 /$100

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

Voter Approval Tax Rate

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

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

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

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

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

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

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.625400 /$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 .... $ 0.138300 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.138300 /$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]	$ 0.763700 /$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: .... $ 0 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.	$ 0

[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.	$ 0
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] 0.00 % B. Enter the prior year actual collection rate 0.00 % C. Enter the 2024 actual collection rate 0.00 % D. Enter the 2023 actual collection rate 0.00 %	0.00 %
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.	$ 0
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 73,382,280
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.000000 /$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]	$ 0.763700 /$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.*	$ 73,382,280
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.763700 /$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.*	$ 0.770500 /$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.	$ 0.000000 /$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.	$ 0.000000 /$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).	$ 0.763700 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate........ $ 0.896844 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate........ $ 0.763700 /$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 Jamie Ferguson

Printed Name of School District Representative

sign here Jamie Ferguson

School District Representative

8/7/26

Date

[40] Tex. Tax Code §26.04(c)

2026

Certified

Recap

Land

		Value	# of Items	Exempt
Homesite	(+)	932,390	256	0
Non Homesite	(+)	3,626,610	673	626,870
Productivity Market	(+)	214,113,220	735	0
Income	(+)	0	0	0
Total Land	(=)	*218,672,220*	*1,664*	*626,870*

Ag/Timber *does not include protested

Timber Gain	(+)	0	0
Productivity Market	(+)	214,113,220	735
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	10,265,680	735
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*203,847,540*	*735*

Improvements

Homesite	(+)	26,766,880	258	0
New Homesite	(+)	156,200	8	0
Non Homesite	(+)	26,131,480	472	6,149,940
New Non Homesite	(+)	1,509,130	88	0
Income	(+)	0	0	0
Total Improvement	(=)	*54,563,690*	*826*	*6,149,940*

Personal

Homesite	(+)	134,940	3	0
New Homesite	(+)	17,910	1	0
Non Homesite	(+)	1,141,720	33	288,610
New Non Homesite	(+)	190,630	4	0
Total Personal	(=)	*1,485,200*	*41*	*288,610*

Mineral/Industrial/Utility/Personal Property

Minerals/Oil & Gas	(+)	13,305,860	639
Industrial Real	(+)	3,273,330	1
Industrial/Utility Personal Property	(+)	27,271,960	144
Total Mineral Market Value	(=)	*43,851,150*	*784*
Total Real & Personal Market	(+)	274,721,110	2,531
Total Mineral/Industrial Market	(+)	43,851,150	784
Total Market Value	**(=)**	**318,572,260**	**3,315**
20% MIUP Circuit Breaker Limitation	(-)	71,130	81
10% Homestead Cap Loss	(-)	8,516,880	194
20% Circuit Breaker Limitation	(-)	2,612,890	119
Total Market After Cap	(=)	*307,371,360*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	203,847,540	735
Total Market Taxable	**(=)**	**103,523,820**	

Losses

	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	7,069,910	50	1,550	3
Under $500/$2500	0	0	24,480	176
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	291,670	26	1,008,390	46
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	1,468,640	31
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	28,160	1		
Vehicle Leased for Personal Use	37,600	1		
TCEQ/Pollution Control	1,399,270	2		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(includes Prorated Exempt of 4,490)	8,826,610		2,503,060	

Total Losses (includes Prod. Loss & Cap Loss) (=) *226,378,110*

Total Appraised Value (=) **92,194,150**

Homestead Exemptions

		Value	# of Items
Homestead H,S	(+)	18,168,080	261
Senior S	(+)	558,590	14
Disabled B	(+)	4,460	1
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*18,731,130*	*276*
Local Discount	(+)	473,000	17
Disabled Veteran	(+)	99,160	9
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*19,303,290*	

Total Exemptions* (-) 19,303,290

SRU - RULE ISD M&O Net Taxable Value (=) **72,890,860**

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

Total Ceiling Tax (of ceilings applied):	$0.00
Total Freeze Taxable: (-)	65,170
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	72,825,690**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

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

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
95	157	0	4	0	0	0	13	5	0	0

H - Homestead
D - Disabled Only
S - Over 65
W - Widow
F - Disabled Widow
O - Over 65 (No HS)
B - Disabled
DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 2,392* **Parcel count is figured by parcel per ownership**
Total Owners: 1,291
Total Items: 2,623

Special Certified Totals

New Improvement/Personal
Market: $1,873,870
Taxable:$1,677,780

+ Industrial/Utility/Personal Property New Value
Taxable: $0

= Grand Total New Value
(does not include G category codes)
Taxable: $1,677,780

G: Oil and Gas, Minerals New Value**
Taxable: $0**

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

New AG/Timber
Market: $0
Taxable: $0
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$0

Exempt Value of First Time Partial Exemption: ~~$108,340~~ ~~2,897,790~~ 2,769,300

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$94,469	215	Market	$20,310,940
Taxable	$3,154		Taxable	$678,160
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$98,248	223	Market	$21,909,400
Taxable	$3,591		Taxable	$800,710
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$97,620	226	Market	$22,062,250
Taxable	$3,543		Taxable	$800,710
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$50,950	3	Market	$152,850
Taxable	$0		Taxable	$0

Median Homestead Values* (includes protested & exempt value)

DVET/Disabled	Market: $106,290	Market Value After Cap: $104,650	Net Taxable Value: $0
DVET/Over 65	Market: $206,520	Market Value After Cap: $131,150	Net Taxable Value: $0
DISABLED HOMEST	Market: $51,280	Market Value After Cap: $23,140	Net Taxable Value: $0
HOMESTEAD EXEMP	Market: $72,980	Market Value After Cap: $61,370	Net Taxable Value: $0
PERCENT ONLY	Market: $2,490	Market Value After Cap: $670	Net Taxable Value: $0
OVER 65	Market: $89,890	Market Value After Cap: $62,780	Net Taxable Value: $0
ALL Homesteads	Market: $82,880	Market Value After Cap: $62,780	Net Taxable Value: $0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	2	1.1770	5,550			79,820	0		85,370	85,370	7,470
A1	398	265.3221	968,190			26,984,930	0		27,953,120	22,267,920	7,876,040
A2	13	15.0501	56,450			397,110	0		453,560	325,770	120,850
A2L	2	2.0552	5,460			5,210	0		10,670	10,670	10,670
A2P	1	0.2410	750			67,130	0		67,880	67,880	0
A4	40	19.8253	68,500			477,350	0		545,850	493,730	493,730
A5	1	0.2319	450			4,420	0		4,870	4,870	4,870
A6	1	0.0000	0			114,960	0		114,960	54,790	0
A*	**458**	**303.9026**	**1,105,350**			**28,130,930**	**0**		**29,236,280**	**23,311,000**	**8,513,630**
B2	1	0.1720	380			19,910	0		20,290	20,290	20,290
B*	**1**	**0.1720**	**380**			**19,910**	**0**		**20,290**	**20,290**	**20,290**
C1	214	335.4116	370,940			40	0		370,980	285,370	285,370
C*	**214**	**335.4116**	**370,940**			**40**	**0**		**370,980**	**285,370**	**285,370**
D1	735	87,884.5328	0	10,265,680	214,113,220	0	0		214,113,220	10,265,680	10,254,560
D2	136	0.0000	0			7,137,560	0		7,137,560	6,731,070	6,706,700
D*	**871**	**87,884.5328**	**0**	**10,265,680**	**214,113,220**	**7,137,560**	**0**		**221,250,780**	**16,996,750**	**16,961,260**
E	89	444.2908	1,117,940			5,132,500	0		6,250,440	3,809,070	859,160
E1	32	141.3502	523,470			3,367,850	0		3,891,320	3,094,370	1,775,350
E2M	7	7.0000	35,000			103,050	0		138,050	129,510	20,000
E2S	1	1.0000	5,000			0	0		5,000	5,000	5,000
E3	1	54.0570	137,470			380	0		137,850	95,730	95,730
E*	**130**	**647.6980**	**1,818,880**			**8,603,780**	**0**		**10,422,660**	**7,133,680**	**2,755,240**
F1	63	50.8260	226,490			1,216,440	0		1,442,930	1,334,580	1,322,580
F1	**63**	**50.8260**	**226,490**			**1,216,440**	**0**		**1,442,930**	**1,334,580**	**1,322,580**
F2	14	71.2370	351,500			3,302,700	0	3,273,330	6,927,530	5,652,680	5,652,680
F2	**14**	**71.2370**	**351,500**			**3,302,700**	**0**	**3,273,330**	**6,927,530**	**5,652,680**	**5,652,680**
F*	**77**	**122.0630**	**577,990**			**4,519,140**	**0**	**3,273,330**	**8,370,460**	**6,987,260**	**6,975,260**
G1	634	0.0000	0			0	0	12,996,830	12,996,830	12,926,080	12,901,600
G1C	2	0.0000	0			0	0	307,480	307,480	307,100	307,100
G*	**636**	**0.0000**	**0**			**0**	**0**	**13,304,310**	**13,304,310**	**13,233,180**	**13,208,700**
J2	2	0.0000	0			0	0	821,450	821,450	821,450	696,450
J3	5	0.5500	1,650			1,660	0	8,041,180	8,044,490	8,044,490	7,794,490
J4	13	0.0570	2,500			730	0	709,030	712,260	712,260	268,720
J6	17	10.8870	54,440			0	0	13,725,170	13,779,610	13,779,610	11,842,160
J7	2	0.0000	0			0	0	1,380	1,380	1,380	0
J8	5	0.0000	0			0	0	656,200	656,200	656,200	621,900
J*	**44**	**11.4940**	**58,590**			**2,390**	**0**	**23,954,410**	**24,015,390**	**24,015,390**	**21,223,720**
L1	27	0.0000	0			0	595,200		595,200	595,200	189,690
L1	**27**	**0.0000**	**0**			**0**	**595,200**		**595,200**	**595,200**	**189,690**
L2A	24	0.0000	0			0	0	797,070	797,070	797,070	415,230
L2C	5	0.0000	0			0	0	1,465,480	1,465,480	1,465,480	1,243,170
L2D	34	0.0000	0			0	0	506,270	506,270	506,270	355,370
L2E	2	0.0000	0			0	0	34,990	34,990	34,990	34,990
L2G	16	0.0000	0			0	0	177,720	177,720	177,720	138,110

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2J	4	0.0000	0			0	0	5,130	5,130	5,130	2,000
L2L	3	0.0000	0			0	0	91,040	91,040	91,040	0
L2M	11	0.0000	0			0	0	174,950	174,950	174,950	120,290
L2N	1	0.0000	0			0	0	9,210	9,210	9,210	0
L2O	3	0.0000	0			0	0	1,160	1,160	1,160	0
L2Q	1	0.0000	0			0	0	54,530	54,530	54,530	0
L2	**104**	**0.0000**	**0**			**0**	**0**	**3,317,550**	**3,317,550**	**3,317,550**	**2,309,160**
L*	**131**	**0.0000**	**0**			**0**	**595,200**	**3,317,550**	**3,912,750**	**3,912,750**	**2,498,850**
M1	9	0.0000	0			0	601,390		601,390	561,180	448,540
M*	**9**	**0.0000**	**0**			**0**	**601,390**		**601,390**	**561,180**	**448,540**
XV	6	54.5610	28,540			0	288,610	1,550	318,700	318,700	0
XVA	2	5.7600	5,760			57,240	0		63,000	63,000	0
XVB	11	72.1150	53,840			334,800	0		388,640	388,640	0
XVC	9	12.6110	47,940			4,252,540	0		4,300,480	4,300,480	0
XVF	2	0.0000	750			0	0		750	750	0
XVH	4	22.8164	30,080			280	0		30,360	30,360	0
XVJ	11	7.5960	17,790			1,299,230	0		1,317,020	1,317,020	0
XVM	2	0.3220	500			0	0		500	500	0
XVP	3	1.3510	1,990			205,850	0		207,840	207,840	0
XVR	2	204.5000	439,680			0	0		439,680	439,680	0
X*	**52**	**381.6324**	**626,870**			**6,149,940**	**288,610**	**1,550**	**7,066,970**	**7,066,970**	**0**
TOTAL:	**2,623**	**89,686.9064**	**4,559,000**	**10,265,680**	**214,113,220**	**54,563,690**	**1,485,200**	**43,851,150**	**318,572,260**	**103,523,820**	**72,890,860**

STONEWALL COUNTY APPRAISAL DISTRICT

PO Box 308 * Aspermont, TX 79502 Phone (940) 989-3363 * Fax (940) 989-3695

July 13, 2026

Rule ISD

RE: Certification of the 2026 Values & Roll

Dear Sir,

Enclosed is a copy of the certified 2026 values.

The Stonewall County Appraisal Records were approved by the Stonewall County Appraisal Review Board July 13, 2026. A copy of the 2026 Rule ISD Appraisal Roll for Stonewall County will be delivered to the collector of the taxing entity.

Just a reminder that this roll can be changed at any time to correct a name or address, description of property or a clerical error that does not affect the amount of tax liability (Section 25.25 Texas Property Tax Code).

If you or any member of your governing body have a question regarding the values, please feel free to call or come by the office.

CERTIFICATION

2026 Real Net Taxable Value	$ 300,650.00
2026 Mineral Net Taxable Value	$ 190,770.00
2026 TOTAL NET TAXABLE VALUE	**$ 491,420.00**

I, Debra Smith, RPA, RTA do hereby certify that the above figures are true and correct for this taxing unit.

Certified on this the 13th day of July 2026.

Debra Smith

Debra F Smith, RPA, RTA
Chief Appraiser
Stonewall County Appraisal District

Land		Value	# of Items	Exempt
Homesite	(+)	1,500	1	0
Non Homesite	(+)	34,000	1	34,000
Productivity Market	(+)	10,430,890	33	0
Income	(+)	0	0	0
Total Land	(=)	*10,466,390*	*35*	*34,000*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	10,430,890	33	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	275,780	33	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*10,155,110*	*33*	
Improvements				
Homesite	(+)	109,470	1	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	24,870	1	0
New Non Homesite	(+)	0	0	0
Income	(+)	0	0	0
Total Improvement	(=)	*134,340*	*2*	*0*
Personal				
Homesite	(+)	0	0	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	0	0	0
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*0*	*0*	*0*

Mineral/Industrial/Utility/Personal Property			
Minerals/Oil & Gas	(+)	200,140	114
Industrial Real	(+)	0	0
Industrial/Utility Personal Property	(+)	20,750	4
Total Mineral Market Value	(=)	*220,890*	*118*
Total Real & Personal Market	(+)	10,600,730	37
Total Mineral/Industrial Market	(+)	220,890	118
Total Market Value	(=)	**10,821,620**	**155**
20% MIUP Circuit Breaker Limitation	(-)	0	0
10% Homestead Cap Loss	(-)	27,040	1
20% Circuit Breaker Limitation	(-)	0	0
Total Market After Cap	(=)	*10,794,580*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	10,155,110	33
Total Market Taxable	(=)	**639,470**	

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	34,000	1	0	0
Under $500/$2500	0	0	9,370	83
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	20,750	4
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	34,000		30,120	

Total Losses (includes Prod. Loss & Cap Loss) (=) *10,246,270*

Total Appraised Value (=) 575,350

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	83,930	1
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*83,930*	*1*
Local Discount	(+)	0	0
Disabled Veteran	(+)	0	0
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*83,930*	

Total Exemptions* (-) 83,930

93 - STONEWALL CO RULE ISD Net Taxable Value (=) 491,420

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

Total Ceiling Tax (of ceilings applied):	$0.00
Total Freeze Taxable: (-)	0
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	491,420**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

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

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
0	1	0	0	0	0	0	0	0	0	0

Total Parcels*: 153* Parcel count is figured by parcel per ownership

Total Owners: 129

Total Items: 154

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

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

Special Certified Totals

New Improvement/Personal
Market: $0
Taxable:$0

\+ Industrial/Utility/Personal Property New Value
Taxable: $0

= Grand Total New Value
Taxable: $0

New AG/Timber
Market: $0
Taxable: $0
Value Loss: $0

Exempt Value of First Time Absolute Exemption:$0
Exempt Value of First Time Partial Exemption: ~~$7,630~~ 28,380

Average Values* (includes protested & exempt value)

Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	$110,970	1	Market	$110,970
Taxable	$0		Taxable	$0

Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	$110,970	1	Market	$110,970
Taxable	$0		Taxable	$0

Median Homestead Values* (includes protested & exempt value)

OVER 65	Market: $110,970	Market Value After Cap: $83,930	Net Taxable Value: $0
ALL Homesteads	Market: $110,970	Market Value After Cap: $83,930	Net Taxable Value: $0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
D1	33	5,536.3920	0	275,780	10,430,890	0	0		10,430,890	275,780	275,780
D2	1	0.0000	0			24,870	0		24,870	24,870	24,870
D*	**34**	**5,536.3920**	**0**	**275,780**	**10,430,890**	**24,870**	**0**		**10,455,760**	**300,650**	**300,650**
E	1	1.0000	1,500			109,470	0		110,970	83,930	0
E*	**1**	**1.0000**	**1,500**			**109,470**	**0**		**110,970**	**83,930**	**0**
G1	114	0.0000	0			0	0	200,140	200,140	200,140	190,770
G*	**114**	**0.0000**	**0**			**0**	**0**	**200,140**	**200,140**	**200,140**	**190,770**
J3	1	0.0000	0			0	0	8,750	8,750	8,750	0
J6	3	0.0000	0			0	0	12,000	12,000	12,000	0
J*	**4**	**0.0000**	**0**			**0**	**0**	**20,750**	**20,750**	**20,750**	**0**
XV	1	5.0000	34,000			0	0		34,000	34,000	0
X*	**1**	**5.0000**	**34,000**			**0**	**0**		**34,000**	**34,000**	**0**
TOTAL:	154	5,542.3920	35,500	275,780	10,430,890	134,340	0	220,890	10,821,620	639,470	491,420

STONEWALL COUNTY APPRAISAL DISTRICT

PO Box 308 * Aspermont, TX 79502 Phone (940) 989-3363 * Fax (940) 989-3695

July 31, 2026

Rule ISD

RE: Certification of the Total Exempt Value of First Time Partial Exemption

To Whom it may concern,

I have attached a spreadsheet which includes Total Exempt Value of the First Time Partial Exemptions for each taxing entity within the boundaries of Stonewall County that was not included on each individual's taxing entity's Certified Recap on the line: "Exempt Value of the First Time Exemptions".

Please use this spreadsheet instead of the value "Exempt Value of the First Time Exemptions" placed on the taxing entity's Certified Recap. No other numbers changed on the taxing entity's Certified Recap.

I, Debra Smith, RPA, RTA do hereby certify that the spreadsheet containing the Total First Time Partial Exemption are true and correct for each taxing entity.

Certified on this the 31st day of July 2026.

Debra F Smith, RPA, RTA
Chief Appraiser
Stonewall County Appraisal District

Jurisdiction	Jur_Name	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
00	STONEWALL CAD	6,926,620	-	6,926,620
01	STONEWALL COUNTY	6,926,620	176,300	7,102,920
03	STONEWALL CO LAT RD	6,926,620	36,510	6,963,130
10	CITY OF ASPERMONT	3,475,930	18,280	3,494,210
30	ASPERMONT ISD M&O	6,152,580	120,070	6,272,650
30IS	ASPERMONT ISD I&S	6,152,580	120,070	6,272,650
50	STONEWALL HOSP DIST	6,926,620	23,020	6,949,640
60	ROAD	6,926,620	36,300	6,962,920
65	STONEWALL CO WATER IMP	73,440	-	73,440
66	CO ENERGY TRANSPORTATI	130,000	-	130,000
90	STONEWALL CO HAML ISD	610,790	-	610,790
91	STONEWALL CO HASK ISD	346,850	-	346,850
92	STONEWALL CO ROTAN ISD	622,100	-	622,100
92IS	STONEWALL CO ROTAN ISD I&S	622,100	-	622,100
93	STONEWALL CO RULE ISD	20,750	7,630	28,380

2025

Certified Recap

As of

7/28/2026

Land		Value	# of Items	Exempt
Homesite	(+)	935,040	258	0
Non Homesite	(+)	2,766,390	668	413,460
Productivity Market	(+)	122,644,880	742	0
Income	(+)	0	0	0
Total Land	(=)	*126,346,310*	*1,668*	*413,460*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	122,644,880	742	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	10,006,960	742	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*112,637,920*	*742*	
Improvements				
Homesite	(+)	26,060,590	261	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	25,248,990	468	5,987,210
New Non Homesite	(+)	78,750	6	0
Income	(+)	0	0	0
Total Improvement	(=)	*51,388,330*	*735*	*5,987,210*
Personal				
Homesite	(+)	148,610	3	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	1,114,770	33	258,720
New Non Homesite	(+)	32,910	1	0
Total Personal	(=)	*1,296,290*	*37*	*258,720*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	29,255,930	622	
Industrial Real	(+)	3,346,420	1	
Industrial/Utility Personal Property	(+)	26,793,500	144	
Total Mineral Market Value	(=)	*59,395,850*	*767*	
Total Real & Personal Market	(+)	179,030,930	2,440	
Total Mineral/Industrial Market	(+)	59,395,850	767	
Total Market Value	**(=)**	**238,426,780**	**3,207**	
20% MIUP Circuit Breaker Limitation	(-)	2,871,493	192	
10% Homestead Cap Loss	(-)	9,030,260	207	
20% Circuit Breaker Limitation	(-)	2,722,540	134	
Total Market After Cap	(=)	*223,802,487*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	112,637,920	742	
Total Market Taxable	**(=)**	**111,164,567**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	6,763,710	51	2,160	3
Under $500/$2500	11,350	24	18,657	144
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	1,602,090	2		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(includes Prorated Exempt of 104,320)	8,377,150		20,817	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*135,660,180*
Total Appraised Value (=)				**102,766,600**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	16,797,800	263
Senior S	(+)	513,090	14
Disabled B	(+)	7,190	1
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*17,318,080*	*278*
Local Discount	(+)	371,160	14
Disabled Veteran	(+)	88,980	8
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*17,778,220*	
Total Exemptions*	(-)		17,778,220
SRU - RULE ISD M&O Net Taxable Value	**(=)**		**84,988,380**

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

Total Ceiling Tax (of ceilings applied):	$338.41
Total Freeze Taxable: (-)	41,060
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	84,947,320**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

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

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
101	153	0	5	0	0	0	12	4	0	0

H - Homestead
D - Disabled Only
S - Over 65
W - Widow
F - Disabled Widow
O - Over 65 (No HS)
B - Disabled
DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*: 2,384* Parcel count is figured by parcel per ownership

Total Owners: 1,249

Total Items: 2,576

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$90,885	218	Market	$ 19,813,070
Taxable	$3,875		Taxable	$ 844,810
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$94,375	226	Market	$ 21,328,870
Taxable	$3,942		Taxable	$ 890,990
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$93,788	229	Market	$ 21,477,480
Taxable	$3,891		Taxable	$ 890,990
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$49,536	3	Market	$ 148,610
Taxable	$0		Taxable	$ 0

Median Homestead Values* (includes protested & exempt value)

DVET/Disabled	Market: $114,990	Market Value After Cap: $114,990	Net Taxable Value: $0
DVET/Over 65	Market: $229,100	Market Value After Cap: $119,230	Net Taxable Value: $0
DISABLED HOMEST	Market: $52,480	Market Value After Cap: $30,840	Net Taxable Value: $0
HOMESTEAD EXEMP	Market: $73,370	Market Value After Cap: $57,230	Net Taxable Value: $0
PERCENT ONLY	Market: $2,360	Market Value After Cap: $610	Net Taxable Value: $0
OVER 65	Market: $87,000	Market Value After Cap: $56,950	Net Taxable Value: $0
ALL Homesteads	Market: $81,350	Market Value After Cap: $56,950	Net Taxable Value: $0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	2	1.1770	5,550			82,500	0		**88,050**	88,050	7,950
A1	385	229.8765	781,760			23,867,850	0		**24,649,610**	19,386,930	7,275,150
A2	12	14.7287	56,580			308,190	0		**364,770**	265,380	85,470
A3	24	52.2840	236,070			2,811,830	0		**3,047,900**	1,931,390	737,110
A4	38	18.5073	63,650			403,780	0		**467,430**	380,170	380,170
A5	1	0.2319	450			4,140	0		**4,590**	4,590	4,590
A*	**462**	**316.8054**	**1,144,060**			**27,478,290**	**0**		**28,622,350**	**22,056,510**	**8,490,440**
B2	1	0.1720	380			21,280	0		**21,660**	21,660	21,660
B*	**1**	**0.1720**	**380**			**21,280**	**0**		**21,660**	**21,660**	**21,660**
C1	218	355.9420	434,910			620	0		**435,530**	294,310	294,310
C*	**218**	**355.9420**	**434,910**			**620**	**0**		**435,530**	**294,310**	**294,310**
D1	742	87,989.6632	0	10,006,960	122,644,880	0	0		**122,644,880**	10,006,960	10,006,120
D2	102	0.0000	0			5,625,320	0		**5,625,320**	5,368,690	5,338,230
D*	**844**	**87,989.6632**	**0**	**10,006,960**	**122,644,880**	**5,625,320**	**0**		**128,270,200**	**15,375,650**	**15,344,350**
E	92	407.7300	809,160			5,125,730	0		**5,934,890**	3,675,930	685,250
E1	24	64.5252	289,810			2,704,610	0		**2,994,420**	2,228,230	1,136,170
E2M	2	2.0000	10,000			0	0		**10,000**	10,000	10,000
E*	**118**	**474.2552**	**1,108,970**			**7,830,340**	**0**		**8,939,310**	**5,914,160**	**1,831,420**
F1	60	27.8950	105,520			967,390	0		**1,072,910**	938,460	926,460
F1	**60**	**27.8950**	**105,520**			**967,390**	**0**		**1,072,910**	**938,460**	**926,460**
F2	14	71.3580	364,840			3,292,740	0	3,346,420	**7,004,000**	5,436,990	5,436,990
F2	**14**	**71.3580**	**364,840**			**3,292,740**	**0**	**3,346,420**	**7,004,000**	**5,436,990**	**5,436,990**
F*	**74**	**99.2530**	**470,360**			**4,260,130**	**0**	**3,346,420**	**8,076,910**	**6,375,450**	**6,363,450**
G1	617	0.0000	0			0	0	28,933,760	**28,933,760**	26,072,857	26,054,200
G1C	2	0.0000	0			0	0	320,010	**320,010**	309,420	309,420
G*	**619**	**0.0000**	**0**			**0**	**0**	**29,253,770**	**29,253,770**	**26,382,277**	**26,363,620**
J2	2	0.0000	0			0	0	713,470	**713,470**	713,470	713,470
J3	5	0.5500	1,650			1,720	0	7,336,980	**7,340,350**	7,340,350	7,340,350
J4	14	0.3460	3,400			19,370	0	790,620	**813,390**	813,390	813,160
J6	18	24.5470	122,740			0	0	15,096,950	**15,219,690**	15,219,690	13,692,270
J7	4	0.0000	0			0	0	1,590	**1,590**	1,590	0
J8	5	0.0000	0			0	0	656,200	**656,200**	656,200	656,200
J*	**48**	**25.4430**	**127,790**			**21,090**	**0**	**24,595,810**	**24,744,690**	**24,744,690**	**23,215,450**
L1	27	0.0000	0			0	617,700		**617,700**	617,700	533,500
L1	**27**	**0.0000**	**0**			**0**	**617,700**		**617,700**	**617,700**	**533,500**
L2A	22	0.0000	0			0	0	713,650	**713,650**	713,650	713,650
L2C	4	0.0000	0			0	0	126,050	**126,050**	126,050	126,050
L2D	34	0.0000	0			0	0	485,730	**485,730**	485,730	485,730
L2E	2	0.0000	0			0	0	34,990	**34,990**	34,990	34,990
L2G	16	0.0000	0			0	0	180,090	**180,090**	180,090	180,090
L2J	4	0.0000	0			0	0	5,130	**5,130**	5,130	5,130
L2L	3	0.0000	0			0	0	91,040	**91,040**	91,040	91,040
L2M	11	0.0000	0			0	0	206,630	**206,630**	206,630	206,630
L2N	1	0.0000	0			0	0	9,210	**9,210**	9,210	9,210

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2O	4	0.0000	0			0	0	289,270	**289,270**	289,270	289,270
L2Q	1	0.0000	0			0	0	55,900	**55,900**	55,900	55,900
L2	**102**	**0.0000**	**0**			**0**	**0**	**2,197,690**	**2,197,690**	**2,197,690**	**2,197,690**
L*	**129**	**0.0000**	**0**			**0**	**617,700**	**2,197,690**	**2,815,390**	**2,815,390**	**2,731,190**
M1	8	0.0000	0			0	419,870		**419,870**	357,370	271,260
M*	**8**	**0.0000**	**0**			**0**	**419,870**		**419,870**	**357,370**	**271,260**
XV	9	54.5610	28,790			0	258,720	2,160	**289,670**	289,670	0
XVA	2	5.7600	5,760			58,450	0		**64,210**	64,210	0
XVB	11	72.1150	53,800			339,040	0		**392,840**	392,840	0
XVC	9	12.6110	47,420			4,310,290	0		**4,357,710**	4,357,710	0
XVF	1	0.0000	500			0	0		**500**	500	0
XVH	4	22.8164	30,080			280	0		**30,360**	30,360	0
XVJ	12	7.9170	19,290			1,237,330	0		**1,256,620**	1,256,620	61,230
XVM	2	0.3220	500			0	0		**500**	500	0
XVP	3	1.3510	1,990			205,870	0		**207,860**	207,860	0
XVR	2	204.5000	226,830			0	0		**226,830**	226,830	0
X*	**55**	**381.9534**	**414,960**			**6,151,260**	**258,720**	**2,160**	**6,827,100**	**6,827,100**	**61,230**
TOTAL:	**2,576**	**89,643.4872**	**3,701,430**	**10,006,960**	**122,644,880**	**51,388,330**	**1,296,290**	**59,395,850**	**238,426,780**	**111,164,567**	**84,988,380**

Outlook

Re: Certified Values-UPDATE

From Lindsey Joy <ljoy@esc14.net>
Date Thu 2026-07-30 15:32
To Jamie Ferguson <jferguson@haskellcad.com>
Cc Paul Harris <paulharris@rule.esc14.net>

Jamie,

Here is the information for the Notice:

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	0.77050	0.00000	0.77050	4,474	15,732
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.76454	0.00000	0.76454	4,315	16,339
Proposed Rate	0.76370	0.00000	0.76370	4,150	16,662

* 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.

Here is what was submitted to TEA for the MCR (pending review):

RULE ISD	104903
DISCLAIMER: Districts are still required to complete the LPVS to calculate their MCR. Districts should not proceed with	
TY 2025 Value Lost to the Local Optional Homestead Exemption	$371,160
TY 2025 Comptroller Certified School District Taxable Value for M&O Purposes (T2)	$86,751,712
TY 2025 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based on $140K HSE and $60K HSE for elderly or disabled persons)	$86,551,650
TY 2026 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based on $140K HSE and $60K HSE for elderly or disabled persons)	$73,382,280
Local Property Value Growth (calculated)	-15.22%
TY 2026 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 313, Tax Code	$0
TY 2026 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 311, Tax Code	$0
Total Exemption expiry (E) (per TEC §48.2551 (a))	$0
Growth Net of Expiring Chapter 313 or 311 Agreements (calculated)	-15.22%
TY 2026 Local Optional Homestead Exemption Value Loss, if applicable	$473,000
Local Optional Homestead Exemption Value Change (calculated)	$101,840
Estimated TY 2026 Comptroller Certified School District Value for M&O purposes (T2)	$73,710,216
Prior Year (TY 2025) Maximum Compressed Tax Rate (MCR)	$0.6322
Local Preliminary MCR = (1.025 ((TY 2025 DPV+E) * PYMCR)) / TY 2026 T2	$0.6322
TY 2026 State Compression Percentage (lesser of PY State MCR or 0.6322 * (1.025 / 1.036))	$0.6254
TY 2026 Limitation on Maximum Compressed Tax Rate (0.6322 * 0.9)	$0.5628
TY 2026 MCR (lesser of state or local compression, subject to limitation under Sec.	**$0.6254**

Rule is planning to have their budget workshop on Monday, August 3rd. As soon as I have the final MCR from TEA, I will let you know.

Thanks!

On Mon, Jul 27, 2026 at 1:46 PM Jamie Ferguson <jferguson@haskellcad.com> wrote:

> Due to an omission of the newly implemented BPP exemption in the "First Time Partial Exemption" field, new recaps have been printed and will be used to complete the Truth in Taxation worksheets. (see spreadsheet for new number)
>
> I will begin calculating tax rates soon and will be in touch regarding your worksheets.
>
> If you haven't already, please let me know what date you wish to propose the tax rate, and the date you wish to adopt. Thanks!

Jamie Ferguson, RPA, RTA, CCA
Chief Appraiser
Haskell County Appraisal District
604 N 1st Street
PO Box 467

Outlook

Re: Tax Rate Notice

From Lindsey Joy <ljoy@esc14.net>
Date Mon 2026-08-10 10:07
To Jamie Ferguson <jferguson@haskellcad.com>
Cc Paul Harris <paulharris@rule.esc14.net>

Yes ma'am.

Fund Balance: $2,202,275

On Mon, Aug 10, 2026 at 9:59 AM Jamie Ferguson <jferguson@haskellcad.com> wrote:

Any M&O fund balance?

Jamie Ferguson, RPA, RTA, CCA
Chief Appraiser
Haskell County Appraisal District
604 N 1st Street
PO Box 467
Haskell, TX 79521
(940) 864-3805
www.HaskellCAD.org

From: Lindsey Joy <ljoy@esc14.net>
Sent: Monday, August 10, 2026 08:45
To: Jamie Ferguson <jferguson@haskellcad.com>
Cc: Paul Harris <paulharris@rule.esc14.net>
Subject: Re: Tax Rate Notice

Good morning,

Here is the requested information:

Rule ISD has its Public Meeting tentatively scheduled for August 26th at 6:30 PM in the Library.

Last Fiscal Year Amount budgeted for M&O: $2,970,916
This Fiscal Year Amount budgeted for M&O: $3,096,847

Rule ISD does not have Debt Service.

If anything else is needed, please let me know.

On Fri, Aug 7, 2026 at 10:03 AM Jamie Ferguson <jferguson@haskellcad.com> wrote:

Notice of Budget and Tax Rate

Date, Time and Place for Meeting

Date (January 1, 2026)	Time (00:00 AM)	Location
		Rule ISD Library, Rule TX

Comparison of Proposed Budget with Last Year's Budget

☐ Manually enter proposed budget percentage increase/decrease?

(check for YES, leave blank for NO)

	Last Fiscal Year	This Fiscal Year	Percent Increase/Decrease
Amount budgeted for Maintenance and Operations:	0	0	0.00
Amount budgeted for Debt Service:	0	0	0.00
Amount budgeted for Total Expenditures:	0	0	0.00

I think this is all I need to finish the notice.

Jamie Ferguson, RPA, RTA, CCA
Chief Appraiser
Haskell County Appraisal District
604 N 1st Street
PO Box 467
Haskell, TX 79521
(940) 864-3805
www.HaskellCAD.org

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Upcoming PTO: August 6th & 7th

Lindsey Joy, CTSBS
Business Consultant
Region XIV Education Service Center
325-675-8649
ljoy@esc14.net

Click here to use the ESC 14 Secure Data Transfer System

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