

2025 Tax Rate Calculation Worksheet

School Districts with Chapter 313 and JETI Agreements

Form 50-884

Pearsall Independent School District

8303348001

School District's Name

Phone (area code and number)

318 Berry Ranch Rd., Pearsall, TX 78061

www.pearsallisd.org

School District's Address, City, State, ZIP Code

School District's Website Address

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

This worksheet is for school districts with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements.

Water districts as defined under Water Code Section 49.001(1) should 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.

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.

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 1,390,275,333
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. ²	\$ 300,850
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 1,389,974,483
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.	
	A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement:	\$ 26,557,437
	B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement:	- \$ 18,272,366
	C. Subtract B from A.	\$ 8,285,071
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement	\$ 0
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ³	- \$ 0
	C. Subtract B from A.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Gov. Code §403.605

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 1,381,689,412
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components. A. Prior year M&O tax rate: \$ 0.755200 /\$100 B. Prior year I&S or debt rate: \$ 0.154840 /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the 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
8.	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
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 0
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 1,381,689,412
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 1,389,974,483
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
13.	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 or goods-in-transit, 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 the prior year market value: \$ 521,140 B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 27,944,110 C. Value loss. Add A and B. ⁷	\$ 28,465,250
14.	Prior year taxable value lost because the 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
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 28,465,250

⁴ Tex. Tax Code §26.012(13)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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 1,353,224,162
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 1,361,509,233
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 10,219,549
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 2,108,161
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax 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 A. M&O taxes refunded for tax years preceding the prior tax year: \$ 0 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 0	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹⁰	\$ 10,219,549
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹¹	\$ 2,108,161
23.	Total current year I&S 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 25). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: ¹³ \$ 1,750,660,628 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.	\$ 1,750,660,628
24.	Total value of properties under protest or not included on certified appraisal roll. ¹⁴ 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. ¹⁵ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. ¹⁶ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0

⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13)¹² Tex. Tax Code §§26.012 and 26.04(c-2)¹³ Tex. Tax Code §26.012(6)¹⁴ Tex. Tax Code §26.01(c) and (d)¹⁵ Tex. Tax Code §26.01(c)¹⁶ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Current year tax ceilings and new property value for Chapter 313 and JETI limitations.	
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁷	\$ 118,555
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁸	+ \$ 44,829,804
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. ¹⁹	+ \$ 0
	D. Add A, B and C.	\$ 44,948,359
26.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ²⁰ 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. ²¹ If completing this section, the taxing unit must include supporting documentation in Section 6. ²² Taxing units that are not affected, enter 0.	\$ 0
27.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26. ²³	\$ 1,705,712,269
28a.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement.	\$ 26,557,437
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement.	- \$ 18,272,366
	C. Subtract B from A.	\$ 8,285,071
28b.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement.	\$ 0
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement. ²⁴	- \$ 0
	C. Subtract B from A.	\$ 0
29.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	\$ 1,697,427,198
30.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
31.	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 tax year and be located in a new improvement.	\$ 17,250,150
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31.	\$ 17,250,150
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	\$ 1,680,177,048
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27.	\$ 1,688,462,119
35.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ 0.608242 /\$100
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	\$ 0.124856 /\$100
37.	Current year NNR total tax rate. Add Line 35 and Line 36.	\$ 0.733098 /\$100

¹⁷ Tex. Tax Code §26.012(6)(A)(i)¹⁸ Tex. Tax Code §26.012(6)(A)(ii)¹⁹ Tex. Tax Code §26.012(6)(A)(iii)²⁰ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²¹ Tex. Tax Code §26.012(1-a)²² Tex. Tax Code §26.04(d-3)²³ Tex. Tax Code §26.012(6)²⁴ Tex. Gov. Code §403.605

SECTION 2: 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.²⁵

- 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.²⁶
- Enrichment Tax Rate:**²⁷ 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 the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.²⁸
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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.²⁹

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.³⁰ 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.³⁰

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
38.	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. ³¹	\$ 0.568900 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ³²	
	A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.6169 /\$100
	B. \$0.05 per \$100 of taxable	\$ 0.0500 /\$100
		\$ 0.6169 /\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³³	\$ 1.1858 /\$100
41.	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. ³⁴ Enter debt amount:	\$ 10,367,250
	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 debt	- \$ 0
	D. Adjust debt: Subtract B and C from A.	\$ 10,367,250
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁵	\$ 0

²⁵ Tex. Tax Code §26.08(n)

²⁶ Tex. Edu. Code §48.2551(a)(3)

²⁷ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁸ Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²⁹ Tex. Edu. Code §45.0021(a)

³⁰ Tex. Edu. Code §11.184(b)

³¹ Tex. Edu. Code §11.184(b-1)

³² Tex. Edu. Code §48.255 and 48.2551(b)(1) and (b)(2)

³³ Tex. Tax Code §26.08(n)(2)

³⁴ Tex. Edu. Code §45.003(d)

³⁵ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 10,367,250
44.	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%. ³⁶	
	A. Enter the current year anticipated collection rate certified by the collector. ³⁷	100.00 %
	B. Enter the prior year actual collection rates.	0.00 %
	C. Enter the 2023 actual collection rate	0.00 %
	D. Enter the 2022 actual collection rate.	0.00 %
		100.00 %
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 10,367,250
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,705,712,269
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.607795 /\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. ³⁸	\$ 1.793595 /\$100

SECTION 3: Voter-Approval Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁹ The school district shall provide its tax assessor with a copy of the letter. ⁴⁰	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,705,712,269
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.000000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 1.793595 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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.⁴¹ 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
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.910040 /\$100
54.	Prior year 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

³⁶ Tex. Tax Code §26.012(10) and 26.04(b)

³⁷ Tex. Tax Code §26.04(h), (h-1) and (h-2)

³⁸ Tex. Tax Code §26.04(b)

³⁹ Tex. Tax Code §26.08(g)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.000000 /\$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 1.793595 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.733098 /\$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate \$ 1.793595 /\$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 48

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 must include the following as an addendum:

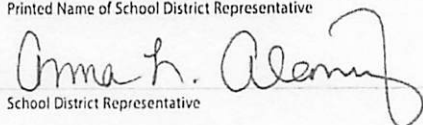
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and SignatureEnter 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.⁴²print
here

Anna L. Alaniz

Printed Name of School District Representative

sign
here


School District Representative

08/13/2025

Date

Print

Reset

⁴² Tex. Tax Code §26.04(c)

AN ORDER FIXING AND LEVYING SCHOOL DISTRICT AD VALOREM TAXES FOR THE PEARSALL INDEPENDENT SCHOOL DISTRICT FOR THE YEAR OF 2025 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

Whereas, the Board of Trustees of said Independent School District finds that the tax for the year 2025, hereinafter levied for all lawful expenses of the School District and the carrying out of the duties and responsibilities placed upon said School District by law must be levied to provide the revenue requirements of the budget for the ensuing year; and

Whereas, the Board of Trustees of said School District further finds that all things prerequisite to the passing of this order, including all notices of hearing, hearings, considerations of budget and all other things have been done and performed, including the hearing and notices required by Section 44.004 of Texas Education Code, and

Whereas, the Board of Trustees of said School District further finds that the taxes for the year 2025, hereinafter levied therefore are necessary to pay all lawful expenses of the District and to carry out the duties and obligations placed upon said School District by law and to provide the required sinking fund on outstanding bonds of the School District and on bonds proposed to be issued for such purposes during the ensuing year;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE PEARSALL INDEPENDENT SCHOOL DISTRICT THAT:

SECTION 1. For the further maintenance and operation of public free schools in this School District during the ensuing year and to pay the principal of and interest on outstanding bonds of the District falling due during the ensuing year, and for all other lawful purposes, there is hereby levied and ordered to be assessed and collected for the 2025, and for each year thereafter until it be otherwise provided and ordered, on all property situated within the limits of the boundaries of this School District, and not exempt from taxation by valid laws, an ad valorem tax at the rate of \$ 0.91004 on the One Hundred (\$100) Dollars valuation of such property of which \$ 0.75520 is for lawful maintenance and operation expenditure of the District and \$ 0.15484 for the bonded indebtedness.

SECTION 2. This order shall become effective from and after its passage.

SECTION 3. Upon the adoption of this order, the Secretary of the Board of Trustees of the Pearsall Independent School District shall certify a copy of this order and forward the same to the Assessor of Taxes.

PASSED, ADOPTED and ORDERED by the Board of Trustees of the Pearsall Independent School District, at a meeting at which a quorum was present and a majority of the trustees voted in favor, and at which meeting this order, in written form was before the Board at the time of its adoption, on this 17th day of September 2025.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

APPROVED: September 17, 2025

BOARD OF TRUSTEES

By: _____

Board President

Board Secretary

NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED TAX RATE

The Pearsall Independent School District will hold a public meeting at 6:30 PM, August 27, 2025 in Central Office, 318 Berry Ranch Rd., Pearsall, TX 78061. The purpose of this meeting is to discuss the school district's tax rate that will be adopted. Public participation in the discussion is invited.

The school district has elected to adopt a tax rate before receiving the certified appraisal roll from the chief appraiser(s) of the appraisal district(s) and before adopting a budget. In accordance with Texas Tax Code, Section 26.05(g), the chief appraiser(s) of the appraisal district(s) in which the school district participates has (have) certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by the Texas Tax Code, Section 26.01(e). In accordance with the Texas Education Code, Section 44.004(j), following adoption of the tax rate, the school district will publish notice and hold another public meeting before the school district adopts a budget.

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	\$0.755200/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.154800/\$100 (proposed rate to pay bonded indebtedness)

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year*</u>
Total appraised value** of all property	\$3,794,883,660	\$3,974,956,828
Total appraised value** of new property***	\$20,526,450	\$17,250,150
Total taxable value**** of all property	\$1,704,505,052	\$1,750,660,628
Total taxable value**** of new property***	\$20,526,450	\$17,250,150

*All values identified are based on estimate(s) of taxable value received pursuant to Section 26.01(e), Tax Code.

**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* \$9,035,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.755200	\$0.154840	\$0.910040	\$8,780	\$5,423
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.699740	\$0.112630	\$0.812370	\$8,207	\$4,838
Proposed Rate	\$0.755200	\$0.154800	\$0.910000	\$8,927	\$5,626

*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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$97,378	\$105,657
Average Taxable Value of Residences	\$97,378	\$105,657
Last Year's Rate Versus Proposed Rate per \$100	\$0.910040	\$0.910000
Taxes Due on Average Residence	\$886.18	\$961.48
Increase (Decrease) in Taxes		\$75.30

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 \$1.793595. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.793595.

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) \$26,144,475

Interest & Sinking Fund Balance(s) \$2,167,953

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](https://www.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.



September 17, 2025 at 6:30 PM - Regular Meeting

Agenda

I. CALL TO ORDER Roll Call and Declaration of Quorum

II. INVOCATION

III. PLEDGE OF ALLEGIANCE

IV. PUBLIC COMMENT

V. RECOGNITIONS

V.A. Student Recognition

V.A.1. Student of the Month for each campus

V.B. Employee Recognition

V.B.1. Employee of the Month for each campus

V.B.2. Employee of the Month for the district

V.B.3. National Instructional Technology Appreciation Day

VI. PRESENTATIONS

VI.A. Teacher Incentive Allotment

VI.B. Special Education Update

VI.C. SB 12 Update

VI.D. Monthly Financial Report

VI.E. Superintendent's Report

VII. CONSENT AGENDA

VII.A. Purchasing Cooperatives

VII.B. Region VII Purchasing Cooperative

VII.C. Approved Vendors

VII.D. Bank Depository Resolution

VII.E. Frio County 4-H

VII.F. Approve and/or Correct Board Meeting Minutes

VIII. ACTION ITEMS

VIII.A. EMS Presentation

VIII.B. Education Foundation Presentation

VIII.C. Frio County Appraisal District Board Representative

VIII.D. Consultant Appointment

VIII.E. Defeasance Plan Resolution

VIII.F. 2025 Tax Rate Adoption

VIII.G. Purchases

VIII.G.1. ESC20 Commitments

VIII.G.2. Bus Security Cameras

IX. CLOSED SESSION

IX.A. Gov't Code §551.076-To consider the deployment, or specific occasions for implementation, of security personnel or devices.

IX.A.1. Review the Emergency Operations Plan.

IX.B. Pursuant to Gov't Code §551.074-Discuss of board self-assessment evaluation, roles and duties of board members.

IX.C. Pursuant to Texas Government Code §551.074, deliberation regarding matters related to employment, appointments, resignations, terminations, retirements and reassignments.

X. RECONVENE/ACTION AFTER CLOSED SESSION

XI. ADJOURNMENT

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