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Apple Springs ISD
Regular Meeting of the Board of Trustees
August 13, 2026

Members Present: Amanda Roden, Tonya Odom, Jenny Sanders, David Hildebrand, Shandi Baird, Daniel Murray, Interim Superintendent - Kevin Plotts, Business Manager -Chase Nielsen. Absent: Bob Melton

The Board President called the meeting to order and a quorum was established.

The invocation was offered by Kevin Plotts.

The Board entered into a time of Public Hearing for the purpose of audience participation concerning the proposed 2026-2027 M&O Tax Rate and Budget. No one attended or addressed the Board.

In the Superintendent/Principal report, Mr. Plotts informed the board of A-F rating, gave an update on Bluebonnet and the enrollment.

In the Business Manager's report, Chase Nielsen provided budget reports and monthly bills.

A motion was made by Daniel Murray and seconded by Tonya Odom to accept the Consent Agenda. For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

There was no action needed on the TASB Localized Policy Manual Update 126.

A motion was made by Jenny Sanders and seconded by Daniel Murray to adopt the TASB Localized Policy Manual Update 127. For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

A motion was made by Daniel Murray and seconded by David Hildebrand to table the bids for goods and services until next month. For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

Mr. Plotts recommended that Amber Ford be named as the primary T-Tess appraiser and that he be named the appellant appraiser and that the T-TESS calendar run from September 14, 2026 through February 19, 2026. A motion was made by David Hildebrand and seconded by Jenny Sanders. For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

A motion was made by Daniel Murray and seconded by Tonya Odom to set the 2026-2027 M&O tax rate at 0.7169. For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

A motion was made by Jenny Sanders and seconded by Shandi Baird to set the 2026-2027 M&O as presented. For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

A motion was made by Daniel Murray and seconded by David Hildebrand to approve the order/calling for VATRE (Voter Approval Tax Rate Election). For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

There were no Personnel updates.

The Board discussed future agenda items of the next two board meetings would be August 27 and September 14, 2026.

A motion was made by Jenny Sanders and seconded by Shandi Baird to adjourned. For: Amanda Roden, David Hildebrand, Tonya Odom, Jenny Sanders, Shandi Baird & Daniel Murray. Against: None. Motion passed.

The Board adjourned at 7:14pm.

Amanda Roden, President

Daniel Murray, Secretary

50-280 (Rev. 01-26/8)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Apple Springs ISD (name of school district) will hold a public meeting at 6:00 PM, August 13, 2026 (time, date, year) at Apple Springs ISD Board Room, 9120 FM 2501 (name of room, building, physical location) in Apple Springs, TX (city, state). **This meeting is to discuss the school district's budget that will determine the tax rate the school district will adopt.**

The school district invites public participation in the discussion.

The tax rate the school district ultimately adopts 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 $0.7169/$100 (proposed rate for maintenance and operations)

School Debt Service Tax Approved by Local Voters $0.0000/$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	0	% increase	or	1 % (decrease)
Debt service	0	% increase	or	0 % (decrease)
Total expenditures	0	% increase	or	0 % (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$178,886,131	$182,658,900
Total appraised value* of new property**	$2,468,974	$2,517,188
Total taxable value*** of all property	$68,700,140	$72,631,443
Total taxable value*** of new property**	$1,668,931	$2,198,301

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $0

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance and Operations	Interest and Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ 0.7169	$ 0.0000 *	$ 0.7169	$ 3,367	$ 16,430
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ 0.74112	$ 0.0000 *	$ 0.74112	$ 3,533	$ 16,797
Proposed Rate	$ 0.7169	$ 0.0000 *	$ 0.7169	$ 3,432	$ 16,297

* The interest and 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	$ 178,450	$ 180,864
Average Taxable Value of Residences	$ 52,307	$ 62,404
Last Year's Rate Versus Proposed Rate per $100 Value	$ 0.7169	$ 0.7169
Taxes Due on Average Residence	$ 375	$ 447
Increase (Decrease) in Taxes		$ 72

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 or older or their surviving spouse, if the surviving spouse was age 55 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 0.6169 *(school voter-approval rate)*. **This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of** 0.6169 *(school voter-approval rate)*.

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)	$ 258,517
Interest and 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

Apple Springs ISD
School District's Name

(936) 831-3344
Phone *(area code and number)*

9120 FM 2501, Apple Springs, TX, 75926
School District's Address, City, State, ZIP Code

https://www.asisd.com/
School District's Website Address

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

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://trinitycad.net/tax-rate-calculation-data/

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]	$ 68,700,140
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]	$ 2,516,624
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 66,183,516
4.	**Prior year total adopted tax rate.**	$ 0.7169 /$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.	$ 66,183,516
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: .. + $ 2,390,861 **C. Value loss.** Add A and B. [7]	$ 2,390,861
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.	$ 2,390,861
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 63,792,655
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 457,329
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]	$ 1,255
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.	$ 458,584

[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] ..... $ 72,631,443 **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.	$ 72,631,443
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]	$ 3,610,466
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]	$ 69,020,977
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.	$ 2,198,301
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 2,198,301
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 66,822,676
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.6862 /$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]	$ 0.6169 /$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 ..... $ 0.0000 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.0500 /$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]	$ 0.6669 /$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] 101.93 % B. Enter the prior year actual collection rate 103.35 % C. Enter the 2024 actual collection rate 101.93 % D. Enter the 2023 actual collection rate 103.96 %	101.93 %
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.*	$ 69,020,977
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.0000 /$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]	$ 0.6669 /$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]	$
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ /$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.*	$ 0.7169 /$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.	$ 0.6669 /$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.	$ 0.0500 /$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).	$ 0.6169 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 0.6862 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 0.6169 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 44

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:

https://trinitycad.net/tax-rate-calculation-data/

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 Gary Gallant

Printed Name of School District Representative

sign here

School District Representative

07/29/2026

Date

[40] Tex. Tax Code §26.04(c)

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Apple Springs ISD
School District's Name

(936) 831-3344
Phone *(area code and number)*

9120 FM 2501, Apple Springs, TX 75926
School District's Address, City, State, ZIP Code

https://www.asisd.com/
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.

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

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). [1]	$ 70,362,996
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]	$ 5,678,182
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 64,684,814
4.	**Prior year total adopted tax rate.**	$ 0.6669 /$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. [3]	$ 0
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. [4]	$ 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.	$ 64,684,814
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. [5]	$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)
[5] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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: $ 5,530 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 1,236,594 C. **Value loss.** Add A and B. [6]	$ 1,242,124
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.	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,242,124
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 63,442,690
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 423,099
15.	**Taxes refunded for years preceding the 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. [8]	$ 2,489
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [9] 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.	$ 425,588
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. [10] A. **Certified values.** [11] $ 78,831,915 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.	$ 78,831,915
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] 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. [13] $ 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. [14] + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 0

[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(13)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §§26.012 and 26.04(c-2)
[11] Tex. Tax Code §26.012(6)
[12] Tex. Tax Code §26.01(c) and (d)
[13] Tex. Tax Code §26.01(c)
[14] Tex. Tax Code §26.01(d)
[15] Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [15]	$ 7,327,797
20.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Line 19.	$ 71,504,118
21.	**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
22.	**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.	$ 1,917,673
23.	**Total adjustments to the current year taxable value.** Add lines 21 and 22.	$ 1,917,673
24.	**Adjusted current year taxable value.** Subtract line 23 from line 20.	$ 69,586,445
25.	**Current year NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$ 0.6115 /$100

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. [16]

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. [19]
2. **Enrichment Tax Rate:** [20] 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 with any increases in the guaranteed yield. [21]
3. **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. [22]

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. [23] 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.* [24]

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	**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. [25]	$ 0.6169 /$100
27.	**Current year enrichment tax rate.** Enter the greater of A and B. [26]	$ 0.0500 /$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... $ 0.0000 /$100	
	B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	

[16] [Reserved for expansion]
[17] [Reserved for expansion]
[18] Tex. Tax Code §26.08(n)
[19] Tex. Edu. Code §48.2551(a)(3)
[20] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[21] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[22] Tex. Edu. Code §45.0021(a)
[23] Tex. Edu. Code §11.184(b)
[24] Tex. Edu. Code §11.184(b-1)
[25] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[26] Tex. Tax Code §26.08(n)(2)
[27] Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[27]	$ 0.6669 /$100
29.	**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.[28] 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
30.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[29]	$ 0
31.	**Adjusted current year debt.** Subtract line 30 from line 29D.	$ 0
32.	**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%.[30] A. Enter the current year anticipated collection rate certified by the collector.[31] 101.93 % B. Enter the 2024 actual collection rate 101.93 % C. Enter the 2023 actual collection rate 103.06 % D. Enter the 2022 actual collection rate 99.30 %	101.93 %
33.	**Current year debt adjusted for collections.** Divide Line 31 by Line 32. 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
34.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$ 71,504,118
35.	**Current year debt rate.** Divide Line 33 by Line 34 and multiply by $100.	$ 0.0000 /$100
36.	**Current year voter-approval tax rate.** Add Lines 28 and 35. 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 28 and 35.[32]	$ 0.6669 /$100

SECTION 3: Voter-Approval Tax 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.

[27] Tex. Tax Code §26.012(7)
[28] Tex. Tax Code §§26.012(10) and 26.04(b)
[29] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[31] Tex. Tax Code §26.04(b)
[32] Tex. Tax Code §26.08(g)
[33] Tex. Tax Code §26.045(d)
[34] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [33] The school district shall provide its tax assessor with a copy of the letter. [34]	$
38.	**Current year total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$
39.	**Additional rate for pollution control.** Divide line 37 by line 38 and multiply by $100.	$ /$100
40.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.	$ /$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. [35] 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
41.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
42.	**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.	$ /$100
43.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 42 from Line 41.	$ /$100
44.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	$ /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 0.6115 /$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... $ 0.6669 /$100

As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: 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. [36]

print here ▶ Gary Gallant

Printed Name of School District Representative

sign here ▶ GARY GALLANT

School District Representative

07/31/2025

Date

[35] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
[36] Tex. Tax Code §26.04(c)

Refund Paid Totals Report

Date Range: 7/1/2025 - 6/30/2026

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
Entity Code SAS									
2023	64.51	0.00	64.51	8.39	0.00	0.00	0.00	0.00	72.90
2024	1,169.89	0.00	1,169.89	11.97	0.00	0.00	0.00	0.00	1,181.86
2025	5,340.34	0.00	5,340.34	0.00	0.00	0.00	0.00	0.00	5,340.34
Total For SAS	6,574.74	0.00	6,574.74	20.36	0.00	0.00	0.00	0.00	6,595.10
Grand Totals	6,574.74	0.00	6,574.74	20.36	0.00	0.00	0.00	0.00	6,595.10

Totals for Entity: SAS Apple Springs ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	368.82	0.00	0.00	368.82	44.25	403.32	163.27	0.00	979.66	0.00
2017	22.70	0.00	0.00	22.70	2.72	22.25	9.53	0.00	57.20	0.00
2018	395.10	0.00	0.00	395.10	47.41	324.24	153.35	0.00	920.10	0.00
2019	519.38	0.00	0.00	519.38	62.32	367.86	189.92	0.00	1,139.48	0.00
2020	2,643.78	0.00	0.00	2,643.78	317.24	1,580.93	908.39	0.00	5,450.34	0.00
2021	3,495.70	0.00	0.00	3,495.70	419.50	1,670.21	1,117.10	0.00	6,702.51	-484.36
2022	3,896.89	0.00	0.00	3,896.89	467.61	1,430.75	1,159.02	0.00	6,954.27	-895.71
2023	5,207.15	0.00	0.00	5,207.15	626.82	1,359.45	1,453.29	0.00	8,646.71	-1,004.31
2024	14,586.87	0.07	0.00	14,586.94	1,859.01	1,575.28	3,722.10	0.00	21,743.26	-2,937.39
2025	450,652.35	2.47	0.00	450,654.82	5,565.71	1,624.37	74.17	5.39	457,921.99	-10,248.96
Total for Delinquent Years										
	31,136.39	0.07	0.00	31,136.46	3,846.88	8,734.29	8,875.97	0.00	52,593.53	-7,525.19
Totals for All Years:										
	481,788.74	2.54	0.00	481,791.28	9,412.59	10,358.66	8,950.14	5.39	510,515.52	-17,774.15
Refund Paid:										
	-6,574.74		0.00		-15.12	-5.24	0.00	0.00	-6,595.10	

510,515.52 Total Collected
- 8950.14 Attn Fees
= 501,565.38 Tax Due
÷ 485,301.95 Adj Levy
= 1.0335

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Month to Date Recap Report

07/01/2025-06/30/2026

7/28/2026 3:27:02PM

Totals for Entity: SAS Apple Springs ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
1979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1987	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-644.11
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-735.09
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-824.22
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

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Totals for Entity: All

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage
1979	23.04	-23.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	32.58	-32.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1981	35.97	-35.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1982	101.08	-81.35	19.73	19.73	0.00	0.00	19.73	0.00	0.00	0.00	0.00
1983	95.48	-95.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1984	301.27	-203.91	97.36	97.36	0.00	0.00	97.36	0.00	0.00	0.00	0.00
1985	290.05	-214.74	75.31	75.31	0.00	0.00	75.31	0.00	0.00	0.00	0.00
1986	306.23	-226.71	79.52	79.52	0.00	0.00	79.52	0.00	0.00	0.00	0.00
1987	279.66	-202.81	76.85	76.85	0.00	0.00	76.85	0.00	0.00	0.00	0.00
1988	677.80	-210.02	467.78	467.78	0.00	0.00	467.78	6.46	163.66	33.58	0.00
1989	817.07	-243.12	573.95	573.95	0.00	0.00	573.95	7.91	192.87	40.02	0.00
1990	702.20	-536.11	166.09	166.09	0.00	0.00	166.09	10.13	236.99	49.72	0.00
1991	746.13	-597.47	148.66	148.66	0.00	0.00	148.66	9.14	205.04	43.55	0.00
1992	886.62	-683.88	202.74	202.74	0.00	0.00	202.74	2.95	62.24	13.47	0.00
1993	873.11	-788.75	84.36	84.36	0.00	0.00	84.36	0.00	0.00	0.00	0.00
1994	974.13	-617.28	356.85	356.85	0.00	0.00	356.85	26.66	550.23	119.87	0.00
1995	1,767.02	-1,419.34	347.68	347.68	0.00	0.00	347.68	26.22	515.21	114.00	0.00
1996	2,575.72	-1,392.07	1,183.65	1,183.65	0.00	0.00	1,183.65	47.02	898.65	200.63	0.00
1997	2,095.00	-1,007.49	1,087.51	1,087.51	0.00	0.00	1,087.51	31.58	556.81	127.74	0.00
1998	3,575.51	-1,119.45	2,456.06	2,456.06	0.00	0.00	2,456.06	49.15	806.80	189.85	0.00
1999	4,346.68	-1,086.26	3,260.42	3,260.42	0.00	0.00	3,260.42	71.24	1,050.61	257.34	0.00
2000	5,793.67	-1,159.66	4,634.01	4,634.01	0.00	0.00	4,634.01	103.39	1,389.12	353.12	0.00
2001	7,137.27	-1,388.05	5,749.22	5,747.32	1.90	0.00	5,749.22	149.40	1,839.03	485.01	0.00
2002	8,475.32	-1,159.66	7,315.66	7,312.98	2.68	0.00	7,315.66	137.42	1,638.33	438.11	0.00
2003	16,443.27	-1,202.49	15,240.78	15,240.78	0.00	0.00	15,240.78	186.90	2,419.80	624.66	0.00
2004	29,888.23	-1,306.41	28,581.82	28,581.82	0.00	0.00	28,581.82	318.32	3,119.24	913.52	0.00
2005	397,786.84	-1,439.91	396,346.93	396,346.93	0.00	0.00	396,346.93	375.13	3,395.26	1,034.48	0.00
2006	332,775.88	-658.87	332,117.01	331,278.48	0.00	0.00	331,278.48	447.10	3,325.72	1,124.79	0.00
2007	251,171.79	-658.62	250,513.17	250,088.34	0.00	0.00	250,088.34	543.03	3,363.29	1,686.40	0.00
2008	279,946.07	-2,670.50	277,275.57	276,711.01	0.00	0.00	276,711.01	691.47	3,349.16	1,960.58	0.18
2009	308,105.65	-1,319.58	306,786.07	306,319.29	0.00	0.00	306,319.29	969.44	4,091.53	2,627.94	0.00
2010	301,797.98	-2,162.72	299,635.26	299,184.31	0.01	0.00	299,184.32	2,189.25	4,199.28	4,218.88	0.93
2011	330,410.39	-184.34	330,226.05	329,496.42	6.83	0.00	329,503.25	5,148.55	4,924.72	6,006.30	0.90
2012	378,361.82	-9,388.24	368,973.58	367,675.98	6.56	0.00	367,682.54	5,078.71	5,354.12	6,283.02	4.93
2013	392,098.87	-5,732.87	386,366.00	384,828.33	5.44	0.00	384,833.77	4,570.65	5,114.65	4,721.45	3.62
2014	396,904.63	-3,852.80	393,051.83	390,775.21	4.56	0.00	390,779.77	4,859.76	7,016.41	6,742.94	5.12
2015	396,679.05	-8,548.07	388,130.98	386,111.69	10.20	0.00	386,121.89	5,319.01	6,207.38	6,243.94	5.77
2016	410,037.77	-6,012.51	404,025.26	401,184.26	6.44	0.00	401,190.70	5,165.35	5,706.70	5,386.70	2.93
2017	455,479.88	-4,717.17	450,762.71	447,079.49	7.68	0.00	447,087.17	7,429.97	7,841.08	9,102.19	2.34
2018	490,731.25	-8,190.19	482,541.06	477,590.78	5.36	0.00	477,596.14	7,558.22	7,747.37	9,798.37	0.43
2019	507,100.86	-5,502.06	501,598.80	496,820.55	9.06	0.00	496,829.61	7,358.45	6,554.74	7,568.92	3.75
2020	522,225.26	-5,050.87	517,174.39	511,130.31	0.44	0.00	511,130.75	5,307.05	6,652.74	6,315.36	5.16
2021	538,004.67	-6,287.02	531,717.65	522,748.25	4.10	0.00	522,752.35	5,798.34	6,616.74	7,850.98	2.79
2022	565,398.47	-10,418.01	554,980.46	545,667.10	1.87	0.00	545,668.97	6,572.24	5,206.41	6,005.22	4.47
2023	424,908.20	-8,552.01	416,356.19	404,526.81	1.59	0.00	404,528.40	5,256.56	3,555.23	4,767.30	0.75
2024	447,967.54	-9,117.09	438,850.45	422,441.97	4.83	0.00	422,446.80	4,864.89	2,459.55	3,857.30	3.50
2025	495,550.91	-10,248.96	485,301.95	450,652.35	2.47	0.00	450,654.82	5,565.71	1,624.37	74.17	5.39

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

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Totals for Entity: All

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage
Total for all Delinquent Years:											
	8,217,132.98	-117,497.55	8,099,635.43	8,020,206.94	79.55	0.00	8,020,286.49	86,687.06	118,326.71	107,307.25	47.57
Totals for All Years:											
	8,712,683.89	-127,746.51	8,584,937.38	8,470,859.29	82.02	0.00	8,470,941.31	92,252.77	119,951.08	107,381.42	52.96
Refund Paid:											
				-66,464.99		0.00		-714.16	-402.81	-650.36	-0.01

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

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Totals for Entity: SAS Apple Springs ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage
Total for all Delinquent Years:											
	8,217,132.98	-117,497.55	8,099,635.43	8,020,206.94	79.55	0.00	8,020,286.49	86,687.06	118,326.71	107,307.25	47.57
Totals for All Years:											
	8,712,683.89	-127,746.51	8,584,937.38	8,470,859.29	82.02	0.00	8,470,941.31	92,252.77	119,951.08	107,381.42	52.96
Refund Paid:											
				-66,464.99		0.00		-714.16	-402.81	-650.36	-0.01

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

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Totals for Entity: SAS Apple Springs ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage
1979	23.04	-23.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	32.58	-32.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1981	35.97	-35.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1982	101.08	-81.35	19.73	19.73	0.00	0.00	19.73	0.00	0.00	0.00	0.00
1983	95.48	-95.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1984	301.27	-203.91	97.36	97.36	0.00	0.00	97.36	0.00	0.00	0.00	0.00
1985	290.05	-214.74	75.31	75.31	0.00	0.00	75.31	0.00	0.00	0.00	0.00
1986	306.23	-226.71	79.52	79.52	0.00	0.00	79.52	0.00	0.00	0.00	0.00
1987	279.66	-202.81	76.85	76.85	0.00	0.00	76.85	0.00	0.00	0.00	0.00
1988	677.80	-210.02	467.78	467.78	0.00	0.00	467.78	6.46	163.66	33.58	0.00
1989	817.07	-243.12	573.95	573.95	0.00	0.00	573.95	7.91	192.87	40.02	0.00
1990	702.20	-536.11	166.09	166.09	0.00	0.00	166.09	10.13	236.99	49.72	0.00
1991	746.13	-597.47	148.66	148.66	0.00	0.00	148.66	9.14	205.04	43.55	0.00
1992	886.62	-683.88	202.74	202.74	0.00	0.00	202.74	2.95	62.24	13.47	0.00
1993	873.11	-788.75	84.36	84.36	0.00	0.00	84.36	0.00	0.00	0.00	0.00
1994	974.13	-617.28	356.85	356.85	0.00	0.00	356.85	26.66	550.23	119.87	0.00
1995	1,767.02	-1,419.34	347.68	347.68	0.00	0.00	347.68	26.22	515.21	114.00	0.00
1996	2,575.72	-1,392.07	1,183.65	1,183.65	0.00	0.00	1,183.65	47.02	898.65	200.63	0.00
1997	2,095.00	-1,007.49	1,087.51	1,087.51	0.00	0.00	1,087.51	31.58	556.81	127.74	0.00
1998	3,575.51	-1,119.45	2,456.06	2,456.06	0.00	0.00	2,456.06	49.15	806.80	189.85	0.00
1999	4,346.68	-1,086.26	3,260.42	3,260.42	0.00	0.00	3,260.42	71.24	1,050.61	257.34	0.00
2000	5,793.67	-1,159.66	4,634.01	4,634.01	0.00	0.00	4,634.01	103.39	1,389.12	353.12	0.00
2001	7,137.27	-1,388.05	5,749.22	5,747.32	1.90	0.00	5,749.22	149.40	1,839.03	485.01	0.00
2002	8,475.32	-1,159.66	7,315.66	7,312.98	2.68	0.00	7,315.66	137.42	1,638.33	438.11	0.00
2003	16,443.27	-1,202.49	15,240.78	15,240.78	0.00	0.00	15,240.78	186.90	2,419.80	624.66	0.00
2004	29,888.23	-1,306.41	28,581.82	28,581.82	0.00	0.00	28,581.82	318.32	3,119.24	913.52	0.00
2005	397,786.84	-1,439.91	396,346.93	396,346.93	0.00	0.00	396,346.93	375.13	3,395.26	1,034.48	0.00
2006	332,775.88	-658.87	332,117.01	331,278.48	0.00	0.00	331,278.48	447.10	3,325.72	1,124.79	0.00
2007	251,171.79	-658.62	250,513.17	250,088.34	0.00	0.00	250,088.34	543.03	3,363.29	1,686.40	0.00
2008	279,946.07	-2,670.50	277,275.57	276,711.01	0.00	0.00	276,711.01	691.47	3,349.16	1,960.58	0.18
2009	308,105.65	-1,319.58	306,786.07	306,319.29	0.00	0.00	306,319.29	969.44	4,091.53	2,627.94	0.00
2010	301,797.98	-2,162.72	299,635.26	299,184.31	0.01	0.00	299,184.32	2,189.25	4,199.28	4,218.88	0.93
2011	330,410.39	-184.34	330,226.05	329,496.42	6.83	0.00	329,503.25	5,148.55	4,924.72	6,006.30	0.90
2012	378,361.82	-9,388.24	368,973.58	367,675.98	6.56	0.00	367,682.54	5,078.71	5,354.12	6,283.02	4.93
2013	392,098.87	-5,732.87	386,366.00	384,828.33	5.44	0.00	384,833.77	4,570.65	5,114.65	4,721.45	3.62
2014	396,904.63	-3,852.80	393,051.83	390,775.21	4.56	0.00	390,779.77	4,859.76	7,016.41	6,742.94	5.12
2015	396,679.05	-8,548.07	388,130.98	386,111.69	10.20	0.00	386,121.89	5,319.01	6,207.38	6,243.94	5.77
2016	410,037.77	-6,012.51	404,025.26	401,184.26	6.44	0.00	401,190.70	5,165.35	5,706.70	5,386.70	2.93
2017	455,479.88	-4,717.17	450,762.71	447,079.49	7.68	0.00	447,087.17	7,429.97	7,841.08	9,102.19	2.34
2018	490,731.25	-8,190.19	482,541.06	477,590.78	5.36	0.00	477,596.14	7,558.22	7,747.37	9,798.37	0.43
2019	507,100.86	-5,502.06	501,598.80	496,820.55	9.06	0.00	496,829.61	7,358.45	6,554.74	7,568.92	3.75
2020	522,225.26	-5,050.87	517,174.39	511,130.31	0.44	0.00	511,130.75	5,307.05	6,652.74	6,315.36	5.16
2021	538,004.67	-6,287.02	531,717.65	522,748.25	4.10	0.00	522,752.35	5,798.34	6,616.74	7,850.98	2.79
2022	565,398.47	-10,418.01	554,980.46	545,667.10	1.87	0.00	545,668.97	6,572.24	5,206.41	6,005.22	4.47
2023	424,908.20	-8,552.01	416,356.19	404,526.81	1.59	0.00	404,528.40	5,256.56	3,555.23	4,767.30	0.75
2024	447,967.54	-9,117.09	438,850.45	422,441.97	4.83	0.00	422,446.80	4,864.89	2,459.55	3,857.30	3.50
2025	495,550.91	-10,248.96	485,301.95	450,652.35	2.47	0.00	450,654.82	5,565.71	1,624.37	74.17	5.39

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

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	0.71690	0.00000	0.71690	3,367	16,430
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.74112	0.00000	0.74112	3,533	16,797
Proposed Rate	0.71690	0.00000	0.71690	3,432	16,297

* 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.

		Value	Items	New Value
(MIN)	Real Value	0	0	0
	Less Exempt Value	0-	0-	0-
	Less Protested Value	0-	0-	0-
	Less Transfer Value	0-	0-	0-
	Less Unknown Value	0-	0-	0-
	LESS CIRCUIT VALUE	0-	0*	
	Less $500 Min Int	0-	0*	0-
	Total Value	0		0
(INV)	Real Value	55,000	1	0
	Pers Value	2,490,720	16	0
	Less Exempt Value	0-	0-	
	Less Protested Value	0-	0-	
	Less Abatement Value	0-	0*	0+
	Less Freeport Value	0-	0*	
	Less TCEQ Value	0-	0*	
	LESS CIRCUIT VALUE	0-	0*	
	Less Unknown Value	0-	0-	
	LESS EXEMPT VALUE(11.145(B))	528,080-	5-	0-
	LESS EXEMPT VALUE(11.145(D))	0-	0-	0-
	LESS EXEMPT VALUE(11.145(D1))	548,030-	11-	0-
	LESS EXEMPT VALUE(11.145(F))	0-	0-	0-
	Total Value	1,469,610		0
	Total Value All Property	1,469,610	17	0
	Less Minimum Owner Loss (0000)	0-	0-	
	Total Owners Less $500/$2500	0		
	Total Owners	13		

Property Code Summary

Code	Items	Total Value	New Value	Exempt Value
F2	1	55,000		0
J3	1	1,089,430		0
J4	2	71,140		0
J6	7	156,330		0
J7	1	0		0
L2P	2	51,980		0
L2Q	3	45,730		0
** Final Total **	17	1,469,610		

Land	Value
Homesite:	10,767,321
Non Homesite:	72,184,279
Ag Market:	114,142,614
Timber Market:	187,003,000

Improvement	Value
Homesite:	71,795,569
Non Homesite:	9,741,820

Non Real	Count	Value
Personal Property:	56	3,473,765
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	301,145,614	0
Ag Use:	1,696,634	0
Timber Use:	9,226,743	0
Productivity Loss:	290,222,237	0

Total Land	(+)	384,097,214
Total Improvements	(+)	81,537,389
Total Non Real	(+)	3,473,765
Market Value	=	469,108,368
Productivity Loss	(-)	290,222,237
Appraised Value	=	178,886,131
Homestead Cap	(-)	8,313,511
23.231 Cap	(-)	249,110
Assessed Value	=	170,323,510
Total Exemptions Amount (Breakdown on Next Page)	(-)	101,623,370
Net Taxable	=	68,700,140

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	1,370,562	54,108	387.90	387.90	15
OV65	23,152,125	2,462,516	4,939.75	4,939.75	175
Total	24,522,687	2,516,624	5,327.65	5,327.65	190
Tax Rate	0.7169000				

Freeze Taxable	(-)	2,516,624
Freeze Adjusted Taxable	=	66,183,516

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
479,797.28 = 66,183,516 * (0.7169000 / 100) + 5,327.65

Certified Estimate of Market Value:	469,108,368
Certified Estimate of Taxable Value:	68,700,140
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	19	0	160,320	160,320
DV1	1	0	0	0
DV3	1	0	10,000	10,000
DV4	18	0	58,324	58,324
DVHS	15	0	918,534	918,534
DVHSS	1	0	0	0
EX-XG	1	0	1,600	1,600
EX-XV	93	0	63,521,954	63,521,954
EX366	16	0	17,621	17,621
HS	355	0	33,910,691	33,910,691
OV65	189	0	3,024,326	3,024,326
	Totals	**0**	**101,623,370**	**101,623,370**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	259	336.5223	$580,066	$25,800,092	$11,080,563
C1	VACANT LOTS AND LAND TRACTS	75	114.4156	$0	$1,582,984	$1,570,984
D1	QUALIFIED OPEN-SPACE LAND	1,059	57,486.5787	$0	$301,145,614	$10,916,360
D2	IMPROVEMENTS ON QUALIFIED OP	121		$0	$1,361,037	$1,346,537
E	RURAL LAND, NON QUALIFIED OPE	511	1,402.5721	$1,740,719	$65,947,757	$35,941,695
F1	COMMERCIAL REAL PROPERTY	20	26.9620	$0	$2,723,333	$2,704,770
F2	INDUSTRIAL AND MANUFACTURIN	1		$0	$50,000	$50,000
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,093,350	$1,093,350
J4	TELEPHONE COMPANY (INCLUDI	4	0.1720	$0	$229,204	$229,204
J6	PIPELAND COMPANY	7		$0	$465,450	$465,450
L1	COMMERCIAL PERSONAL PROPE	24		$0	$1,084,864	$1,084,864
L2	INDUSTRIAL AND MANUFACTURIN	5		$0	$536,210	$536,210
M1	TANGIBLE OTHER PERSONAL, MOB	71		$148,189	$3,452,791	$1,680,153
X	TOTALLY EXEMPT PROPERTY	110	16,059.0831	$0	$63,635,682	$0
		Totals	75,426.3058	$2,468,974	$469,108,368	$68,700,140

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	Real, Residential, Single-Family	163	227.6023	$217,470	$21,092,494	$8,969,283
A2	Real, Residential, Mobile Home	95	95.2490	$362,596	$4,278,871	$1,746,126
A3	Real, Residential, Aux Improvement	45	13.6710	$0	$428,727	$365,154
C	Real, Vacant Lot	72	107.5476	$0	$1,469,773	$1,457,773
C3	Real, Vacant Platted Rural or Recreatio	3	6.8680	$0	$113,211	$113,211
D1	Real, Acreage, Rangleand	584	17,388.9841	$0	$114,513,272	$1,667,422
D2	Improvements on Qualified Ag Land	121		$0	$1,361,037	$1,346,537
D3	Real, Acreage, Farmland	3	25.1285	$0	$269,170	$2,890
D4	Real, Acreage, Timberland	521	40,414.4271	$0	$188,992,274	$11,852,973
E1	Real, Farm/Ranch, House	306	417.7994	$1,348,207	$52,189,190	$24,727,043
E2	Real, Farm/Ranch, Mobile Home	100	110.2220	$339,958	$4,605,966	$2,165,330
E3	Real, Farm/Ranch, Other Improvement	38	10.4400	$52,554	$631,851	$568,096
E4	Real Acreage, Undeveloped Land	123	522.1497	$0	$5,891,648	$5,874,301
F1	Real, Commercial	20	26.9620	$0	$2,723,333	$2,704,770
F2	Real, Industrial	1		$0	$50,000	$50,000
J3	Real & Tangible Personal, Utilities, Elec	1		$0	$1,093,350	$1,093,350
J4	Real & Tangible Personal, Utilities, Tel	4	0.1720	$0	$229,204	$229,204
J6	Real & Tangible Personal, Utilities, Pipe	7		$0	$465,450	$465,450
L1	Tangible, Personal Property, Commercia	24		$0	$1,084,864	$1,084,864
L2P	Conversion	2		$0	$246,000	$246,000
L2Q	Conversion	3		$0	$290,210	$290,210
M1	Tangible, Other Personal, Mobile Home	70		$148,189	$3,385,111	$1,612,473
M3	Tangible Other Personal	1		$0	$67,680	$67,680
X		110	16,059.0831	$0	$63,635,682	$0
	Totals		75,426.3058	$2,468,974	$469,108,368	$68,700,140

New Value

TOTAL NEW VALUE MARKET:	**$2,468,974**
TOTAL NEW VALUE TAXABLE:	**$1,668,931**

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	2	2024 Market Value	$5,530
		ABSOLUTE EXEMPTIONS VALUE LOSS		**$5,530**

Exemption	Description	Count	Exemption Amount
DP	Disability	4	$0
DV4	Disabled Veterans 70% - 100%	3	$12,000
DVHS	Disabled Veteran Homestead	5	$49,336
HS	Homestead	23	$1,587,546
OV65	Over 65	18	$249,643
	PARTIAL EXEMPTIONS VALUE LOSS	**53**	**$1,898,525**
		NEW EXEMPTIONS VALUE LOSS	**$1,904,055**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	5	$110,320
HS	Homestead	174	$5,770,354
OV65	Over 65	56	$2,101,685
	INCREASED EXEMPTIONS VALUE LOSS	**235**	**$7,982,359**
		TOTAL EXEMPTIONS VALUE LOSS	**$9,886,414**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
321	$178,450	$126,143	$52,307

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
130	$132,286	$108,999	$23,287

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
321	$143,481	$139,243	$4,238

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
130	$112,369	$111,976	$393

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land	Value
Homesite:	11,275,232
Non Homesite:	71,939,121
Ag Market:	114,734,131
Timber Market:	187,034,471

Improvement	Value
Homesite:	73,708,839
Non Homesite:	10,816,105

Non Real	Count	Value
Personal Property:	55	3,614,823
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	301,768,602	0
Ag Use:	1,706,344	0
Timber Use:	9,598,436	0
Productivity Loss:	290,463,822	0

Total Land	(+)	384,982,955
Total Improvements	(+)	84,524,944
Total Non Real	(+)	3,614,823
Market Value	=	473,122,722
Productivity Loss	(-)	290,463,822
Appraised Value	=	182,658,900
Homestead Cap	(-)	4,703,862
23.231 Cap	(-)	53,848
Assessed Value	=	177,901,190
Total Exemptions Amount (Breakdown on Next Page)	(-)	105,269,747
Net Taxable	=	72,631,443

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	1,545,775	54,108	387.90	387.90	17
OV65	25,478,897	3,556,358	8,071.03	9,526.93	178
Total	27,024,672	3,610,466	8,458.93	9,914.83	195
Tax Rate	0.7169000				

Freeze Taxable	(-)	3,610,466

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	622,742	151,166	0	151,166	3
Total	622,742	151,166	0	151,166	3

Transfer Adjustment	(-)	151,166
Freeze Adjusted Taxable	=	68,869,811

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
502,186.61 = 68,869,811 * (0.7169000 / 100) + 8,458.93

Certified Estimate of Market Value:	473,122,722
Certified Estimate of Taxable Value:	72,631,443
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	44	0	1,298,386	1,298,386
145D1	11	0	548,030	548,030
DP	17	0	193,347	193,347
DV1	1	0	0	0
DV3	1	0	10,000	10,000
DV4	19	0	89,805	89,805
DVHS	14	0	1,089,453	1,089,453
DVHSS	1	0	0	0
EX-XG	1	0	1,600	1,600
EX-XV	93	0	63,562,166	63,562,166
HS	351	0	35,043,669	35,043,669
OV65	185	0	3,433,291	3,433,291
	Totals	**0**	**105,269,747**	**105,269,747**

TRINITY County

2026 CERTIFIED TOTALS

As of Certification

SAS - Apple Springs ISD

Property Count: 1,887

ARB Approved Totals

7/22/2026 4:08:11PM

Land	Value
Homesite:	11,275,232
Non Homesite:	71,939,121
Ag Market:	114,734,131
Timber Market:	187,034,471

Improvement	Value
Homesite:	73,708,839
Non Homesite:	10,816,105

Non Real	Count	Value
Personal Property:	55	3,614,823
Mineral Property:	0	0
Autos:	0	0

Ag	Non Exempt	Exempt
Total Productivity Market:	301,768,602	0
Ag Use:	1,706,344	0
Timber Use:	9,598,436	0
Productivity Loss:	290,463,822	0

Total Land	(+)	384,982,955
Total Improvements	(+)	84,524,944
Total Non Real	(+)	3,614,823
Market Value	=	473,122,722
Productivity Loss	(-)	290,463,822
Appraised Value	=	182,658,900
Homestead Cap	(-)	4,703,862
23.231 Cap	(-)	53,848
Assessed Value	=	177,901,190
Total Exemptions Amount (Breakdown on Next Page)	(-)	105,269,747
Net Taxable	=	72,631,443

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	1,545,775	54,108	387.90	387.90	17
OV65	25,478,897	3,556,358	8,071.03	9,526.93	178
Total	27,024,672	3,610,466	8,458.93	9,914.83	195
Tax Rate	0.7169000				

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	622,742	151,166	0	151,166	3
Total	622,742	151,166	0	151,166	3

Freeze Taxable	(-)	3,610,466
Transfer Adjustment	(-)	151,166
Freeze Adjusted Taxable	=	68,869,811

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
502,186.61 = 68,869,811 * (0.7169000 / 100) + 8,458.93

Certified Estimate of Market Value:	473,122,722
Certified Estimate of Taxable Value:	72,631,443
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	44	0	1,298,386	1,298,386
145D1	11	0	548,030	548,030
DP	17	0	193,347	193,347
DV1	1	0	0	0
DV3	1	0	10,000	10,000
DV4	19	0	89,805	89,805
DVHS	14	0	1,089,453	1,089,453
DVHSS	1	0	0	0
EX-XG	1	0	1,600	1,600
EX-XV	93	0	63,562,166	63,562,166
HS	351	0	35,043,669	35,043,669
OV65	185	0	3,433,291	3,433,291
	Totals	**0**	**105,269,747**	**105,269,747**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	259	340.4273	$32,424	$25,801,220	$12,062,716
C1	VACANT LOTS AND LAND TRACTS	77	114.4156	$0	$1,582,916	$1,570,916
D1	QUALIFIED OPEN-SPACE LAND	1,068	57,536.1510	$0	$301,768,602	$11,297,553
D2	IMPROVEMENTS ON QUALIFIED OP	121		$2,070	$1,363,107	$1,348,607
E	RURAL LAND, NON QUALIFIED OPE	519	1,420.0001	$2,389,894	$68,879,878	$39,760,940
F1	COMMERCIAL REAL PROPERTY	20	26.9620	$0	$2,709,649	$2,709,649
F2	INDUSTRIAL AND MANUFACTURIN	1		$0	$55,000	$55,000
J1	WATER SYSTEMS	1		$0	$50,000	$0
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,214,430	$1,089,430
J4	TELEPHONE COMPANY (INCLUDI	4	0.1720	$0	$201,014	$74,074
J6	PIPELAND COMPANY	7		$0	$449,960	$156,330
J7	CABLE TELEVISION COMPANY	1		$0	$2,460	$0
L1	COMMERCIAL PERSONAL PROPE	38		$0	$1,074,103	$353,797
L2	INDUSTRIAL AND MANUFACTURIN	5		$0	$625,790	$97,710
M1	TANGIBLE OTHER PERSONAL, MOB	72		$92,800	$3,776,532	$2,054,721
X	TOTALLY EXEMPT PROPERTY	93	16,059.0831	$0	$63,568,061	$0
		Totals	75,497.2111	$2,517,188	$473,122,722	$72,631,443

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	259	340.4273	$32,424	$25,801,220	$12,062,716
C1	VACANT LOTS AND LAND TRACTS	77	114.4156	$0	$1,582,916	$1,570,916
D1	QUALIFIED OPEN-SPACE LAND	1,068	57,536.1510	$0	$301,768,602	$11,297,553
D2	IMPROVEMENTS ON QUALIFIED OP	121		$2,070	$1,363,107	$1,348,607
E	RURAL LAND, NON QUALIFIED OPE	519	1,420.0001	$2,389,894	$68,879,878	$39,760,940
F1	COMMERCIAL REAL PROPERTY	20	26.9620	$0	$2,709,649	$2,709,649
F2	INDUSTRIAL AND MANUFACTURIN	1		$0	$55,000	$55,000
J1	WATER SYSTEMS	1		$0	$50,000	$0
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$1,214,430	$1,089,430
J4	TELEPHONE COMPANY (INCLUDI	4	0.1720	$0	$201,014	$74,074
J6	PIPELAND COMPANY	7		$0	$449,960	$156,330
J7	CABLE TELEVISION COMPANY	1		$0	$2,460	$0
L1	COMMERCIAL PERSONAL PROPE	38		$0	$1,074,103	$353,797
L2	INDUSTRIAL AND MANUFACTURIN	5		$0	$625,790	$97,710
M1	TANGIBLE OTHER PERSONAL, MOB	72		$92,800	$3,776,532	$2,054,721
X	TOTALLY EXEMPT PROPERTY	93	16,059.0831	$0	$63,568,061	$0
		Totals	75,497.2111	$2,517,188	$473,122,722	$72,631,443

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	Real, Residential, Single-Family	163	225.8023	$19,164	$20,885,546	$9,782,532
A2	Real, Residential, Mobile Home	95	100.9540	$13,260	$4,486,932	$1,912,310
A3	Real, Residential, Aux Improvement	45	13.6710	$0	$428,742	$367,874
C	Real, Vacant Lot	74	107.5476	$0	$1,469,705	$1,457,705
C3	Real, Vacant Platted Rural or Recreatio	3	6.8680	$0	$113,211	$113,211
D1	Real, Acreage, Rangleand	591	16,881.2076	$0	$113,180,773	$1,631,047
D2	Improvements on Qualified Ag Land	121		$2,070	$1,363,107	$1,348,607
D3	Real, Acreage, Farmland	7	539.3800	$0	$2,315,685	$48,544
D4	Real, Acreage, Timberland	522	40,470.5594	$0	$188,944,393	$12,239,686
E1	Real, Farm/Ranch, House	310	445.3624	$789,629	$53,557,782	$27,259,400
E2	Real, Farm/Ranch, Mobile Home	110	133.1630	$674,768	$5,604,363	$2,909,612
E3	Real, Farm/Ranch, Other Improvement	42	10.4400	$925,497	$1,557,633	$1,482,967
E4	Real Acreage, Undeveloped Land	114	476.0387	$0	$5,487,851	$5,487,237
F1	Real, Commercial	20	26.9620	$0	$2,709,649	$2,709,649
F2	Real, Industrial	1		$0	$55,000	$55,000
J1	Real & Tangible Personal, Utilities, Wate	1		$0	$50,000	$0
J3	Real & Tangible Personal, Utilities, Elec	1		$0	$1,214,430	$1,089,430
J4	Real & Tangible Personal, Utilities, Tel	4	0.1720	$0	$201,014	$74,074
J6	Real & Tangible Personal, Utilities, Pipe	7		$0	$449,960	$156,330
J7	Real & Tangible Personal, Utilities, Cabl	1		$0	$2,460	$0
L1	Tangible, Personal Property, Commercia	38		$0	$1,074,103	$353,797
L2P	Conversion	2		$0	$239,980	$51,980
L2Q	Conversion	3		$0	$385,810	$45,730
M1	Tangible, Other Personal, Mobile Home	71		$92,800	$3,698,700	$1,976,889
M3	Tangible Other Personal	1		$0	$77,832	$77,832
X		93	16,059.0831	$0	$63,568,061	$0
		Totals	75,497.2111	$2,517,188	$473,122,722	$72,631,443

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	Real, Residential, Single-Family	163	225.8023	$19,164	$20,885,546	$9,782,532
A2	Real, Residential, Mobile Home	95	100.9540	$13,260	$4,486,932	$1,912,310
A3	Real, Residential, Aux Improvement	45	13.6710	$0	$428,742	$367,874
C	Real, Vacant Lot	74	107.5476	$0	$1,469,705	$1,457,705
C3	Real, Vacant Platted Rural or Recreatio	3	6.8680	$0	$113,211	$113,211
D1	Real, Acreage, Rangleand	591	16,881.2076	$0	$113,180,773	$1,631,047
D2	Improvements on Qualified Ag Land	121		$2,070	$1,363,107	$1,348,607
D3	Real, Acreage, Farmland	7	539.3800	$0	$2,315,685	$48,544
D4	Real, Acreage, Timberland	522	40,470.5594	$0	$188,944,393	$12,239,686
E1	Real, Farm/Ranch, House	310	445.3624	$789,629	$53,557,782	$27,259,400
E2	Real, Farm/Ranch, Mobile Home	110	133.1630	$674,768	$5,604,363	$2,909,612
E3	Real, Farm/Ranch, Other Improvement	42	10.4400	$925,497	$1,557,633	$1,482,967
E4	Real Acreage, Undeveloped Land	114	476.0387	$0	$5,487,851	$5,487,237
F1	Real, Commercial	20	26.9620	$0	$2,709,649	$2,709,649
F2	Real, Industrial	1		$0	$55,000	$55,000
J1	Real & Tangible Personal, Utilities, Wate	1		$0	$50,000	$0
J3	Real & Tangible Personal, Utilities, Elec	1		$0	$1,214,430	$1,089,430
J4	Real & Tangible Personal, Utilities, Tel	4	0.1720	$0	$201,014	$74,074
J6	Real & Tangible Personal, Utilities, Pipe	7		$0	$449,960	$156,330
J7	Real & Tangible Personal, Utilities, Cabl	1		$0	$2,460	$0
L1	Tangible, Personal Property, Commercia	38		$0	$1,074,103	$353,797
L2P	Conversion	2		$0	$239,980	$51,980
L2Q	Conversion	3		$0	$385,810	$45,730
M1	Tangible, Other Personal, Mobile Home	71		$92,800	$3,698,700	$1,976,889
M3	Tangible Other Personal	1		$0	$77,832	$77,832
X		93	16,059.0831	$0	$63,568,061	$0
		Totals	75,497.2111	$2,517,188	$473,122,722	$72,631,443

New Value

TOTAL NEW VALUE MARKET:	**$2,517,188**
TOTAL NEW VALUE TAXABLE:	**$2,198,301**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	39	$770,306
DV4	Disabled Veterans 70% - 100%	1	$12,000
HS	Homestead	13	$1,488,555
OV65	Over 65	6	$120,000
	PARTIAL EXEMPTIONS VALUE LOSS	**59**	**$2,390,861**
		NEW EXEMPTIONS VALUE LOSS	**$2,390,861**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$2,390,861**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
321	$180,864	$118,460	$62,404

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
125	$129,935	$103,661	$26,274

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
321	$145,503	$140,000	$5,503

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
125	$110,318	$107,516	$2,802

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

2026 CERTIFIED TOTALS

SAS - Apple Springs ISD

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value