

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Royse City Independent School District

School District's Name

972-636-2413

Phone (area code and number)

810 Old Greenville Rd, Royse City, TX, 75189

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

<https://www.rcisd.org/>

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:

[Source Documents — click to view index](#)

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	\$ 4,894,298,588 Source
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	\$ 330,847,489 Source
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,563,451,099
4.	Prior year total adopted tax rate.	\$ 1.2552 / \$100 Source
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 33,746,729	Source
	B. Prior year values resulting from final court decisions: – \$ 31,854,308	Source
	C. Prior year value loss. Subtract B from A. ⁴	\$ 1,892,421

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: \$ 23,470,774 B. Prior year disputed value: – \$ 591,923 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 22,878,851
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 24,771,272
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,588,222,371
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: \$ 2,816,738 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 108,036,657 C. Value loss. Add A and B. ⁷	\$ 110,853,395
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.	\$ 110,853,395
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 4,477,368,976
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 56,199,935
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	\$ 382,585
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.	\$ 56,582,520

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 \$ 5,001,275,361 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.	\$ 5,001,275,361	Source
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 \$ 78,461,482 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. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 78,461,482	Source
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	\$ 342,284,087	Source
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	Source
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 4,737,452,756	
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	Source
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.	\$ 225,807,516	Source
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 225,807,516	
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 4,511,645,240	
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.2541 / \$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:

- 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
- 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
- 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	Source
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ 0.1383 / \$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 / \$100	\$ 0.1383 / \$100	Source
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	\$ 0.7552 / \$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: \$ 35,079,702 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. - \$ 4,227,455 D. Adjust debt: Subtract B and C from A.	\$ 30,852,247	Source Source Source

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 Source
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ _____ 30,852,247
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 _____ 100.0000 % B. Enter the prior year actual collection rate _____ 99.2200 % C. Enter the 2024 actual collection rate _____ 100.1100 % D. Enter the 2023 actual collection rate _____ 100.6600 %	_____ 100.0000 % Source Source Source Source
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.	\$ _____ 30,852,247
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 4,737,452,756
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ _____ 0.6512 /\$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	\$ _____ 1.4064 /\$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ _____ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 4,737,452,756
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ _____ 0 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ _____ 1.4064 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$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.	\$ _____ /\$100 Source

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.	\$ _____/\$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).	\$ _____/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. \$ 1.2541/\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 1.4064/\$100

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

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁰

**print
here** ➡

Faith Ann Cheek

Printed Name of School District Representative

**sign
here** ➡

Faith Ann Cheek

School District Representative

09/15/2026

Date

⁴⁰ Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

ROYSE CITY ISD | 2026 | Minimum Debt Service Rate

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / COLLIN / Latest Prior Year Supplement	10
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	11
		CAD Docs / HUNT / Latest Prior Year Supplement	12
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	13
2	Prior year tax ceilings	CAD Docs / COLLIN / Latest Prior Year Supplement	10
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	11
		CAD Docs / HUNT / Latest Prior Year Supplement	12
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	13
4IS	Prior year I&S tax rate	CAD Docs / Other	14
		TEA / District	15
4MO	Prior year M&O tax rate	CAD Docs / Other	14
		TEA / District	15
5A	Original prior year ARB values	CAD Docs / Other	16
		CAD Docs / Other	17
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	18
		CAD Docs / ROCKWALL / Certified Reports (7/25)	19
5B	Prior year values from final court decisions	CAD Docs / Other	16
		CAD Docs / Other	17
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	18
		CAD Docs / ROCKWALL / Certified Reports (7/25)	19
6A	Prior year ARB certified value	CAD Docs / ROCKWALL / Latest Prior Year Supplement	18
		CAD Docs / COLLIN / Certified Reports (7/25)	20
		CAD Docs / ROCKWALL / Certified Reports (7/25)	19
		CAD Docs / HUNT / Latest Prior Year Supplement	12
6B	Prior year disputed value	CAD Docs / ROCKWALL / Latest Prior Year Supplement	18
		CAD Docs / COLLIN / Certified Reports (7/25)	20
		CAD Docs / ROCKWALL / Certified Reports (7/25)	19
		CAD Docs / HUNT / Latest Prior Year Supplement	12
9	Prior year taxable value of deannexed territory	CAD Docs / COLLIN / Latest Prior Year Supplement	21
		CAD Docs / ROCKWALL / Certified Reports (7/25)	22
		CAD Docs / COLLIN / Certified Reports (7/25)	24
		CAD Docs / HUNT / Certified Reports (7/25)	23
10A	Absolute exemptions — prior year market value	CAD Docs / COLLIN / Latest Prior Year Supplement	21
		CAD Docs / COLLIN / Certified Reports (7/25)	25
		CAD Docs / ROCKWALL / Certified Reports (7/25)	22
		CAD Docs / HUNT / Certified Reports (7/25)	23
10B	Partial exemptions	CAD Docs / COLLIN / Latest Prior Year Supplement	21
		CAD Docs / HUNT / Certified Reports (7/25)	23

		CAD Docs / COLLIN / Certified Reports (7/25)	25
		CAD Docs / ROCKWALL / Certified Reports (7/25)	22
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / COLLIN / Certified Reports (7/25)	25
		CAD Docs / ROCKWALL / Certified Reports (7/25)	22
		CAD Docs / HUNT / Certified Reports (7/25)	23
11B	Current year productivity or special appraised value	CAD Docs / COLLIN / Certified Reports (7/25)	25
		CAD Docs / ROCKWALL / Certified Reports (7/25)	22
		CAD Docs / HUNT / Certified Reports (7/25)	23
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	26
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	26
17A	Certified values	CAD Docs / HUNT / Certified Reports (7/25)	27
		CAD Docs / ROCKWALL / Certified Reports (7/25)	28
		CAD Docs / COLLIN / Certified Reports (7/25)	29
17B	Pollution control and energy storage system exemption	CAD Docs / ROCKWALL / Certified Reports (7/25)	22
		CAD Docs / ROCKWALL / Certified Reports (7/25)	19
		CAD Docs / COLLIN / Certified Reports (7/25)	25
		CAD Docs / HUNT / Certified Reports (7/25)	23
18A	Current year taxable value of properties under protest	CAD Docs / COLLIN / Certified Reports (7/25)	30
		CAD Docs / HUNT / Certified Reports (7/25)	27
		CAD Docs / ROCKWALL / Certified Reports (7/25)	28
18B	Current year value of properties not under protest or not certi...	<i>No source annotation</i>	
19	Current year tax ceilings	CAD Docs / HUNT / Certified Reports (7/25)	27
		CAD Docs / COLLIN / Certified Reports (7/25)	31
		CAD Docs / ROCKWALL / Certified Reports (7/25)	28
20	Anticipated contested value	<i>No source annotation</i>	
22	Total current year taxable value of properties in territory ann...	CAD Docs / ROCKWALL / Certified Reports (7/25)	22
		CAD Docs / COLLIN / Certified Reports (7/25)	24
		CAD Docs / HUNT / Certified Reports (7/25)	23
23	Total current year taxable value of new improvements	CAD Docs / COLLIN / Certified Reports (7/25)	25
		CAD Docs / ROCKWALL / Certified Reports (7/25)	22
		CAD Docs / HUNT / Certified Reports (7/25)	23
27	Current year maximum compressed tax rate (MCR)	TEA / District	32
		TEA / District	33
28A	Prior year enrichment tax rate	CAD Docs / Other	14
		TEA / District	15
30A	Total current year debt — property tax revenue	TEA / District	34
30B	Subtract unencumbered fund amount	<i>No source annotation</i>	
30C	Subtract state aid received	CAD Docs / Other	14
		TEA / District	15
31	Certified prior year excess debt collections	Tax Office Docs	35
33A	Current year anticipated collection rate	Tax Office Docs	36

		CAD Docs / ROCKWALL / Latest Prior Year Supplement	37
33B	Current year - 1 actual collection rate	Tax Office Docs	36
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	37
33C	Current year - 2 actual collection rate	Tax Office Docs	36
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	37
33D	Current year - 3 actual collection rate	Tax Office Docs	36
		CAD Docs / ROCKWALL / Latest Prior Year Supplement	37
38	TCEQ certified expenses for pollution control	<i>No source annotation</i>	
43	Prior year voter-approval tax rate (disaster adjustment)	Tax Office Docs	38

Collin CAD

2025 CERTIFIED TOTALS

As of Supplement 18

Property Count: 2,385

SRY - ROYSE CITY ISD
Grand Totals

5/5/2026 8:57:02PM

Land		Value			
Homesite:		158,326,506			
Non Homesite:		44,834,117			
Ag Market:		93,308,227			
Timber Market:		0	Total Land	(+)	296,468,850
Improvement		Value			
Homesite:		313,249,757			
Non Homesite:		70,820,626	Total Improvements	(+)	384,070,383
Non Real		Count	Value		
Personal Property:	73		38,760,712		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 38,760,712
			Market Value	=	719,299,945
Ag	Non Exempt		Exempt		
Total Productivity Market:	93,308,227		0		
Ag Use:	571,963		0	Productivity Loss	(-) 92,736,264
Timber Use:	0		0	Appraised Value	= 626,563,681
Productivity Loss:	92,736,264		0	Homestead Cap Loss	(-) 6,333,337
				Non-HS (23.231) Cap Loss	(-) 6,594,619
				Assessed Value	= 613,635,725
				Total Exemptions Amount (Breakdown on Next Page)	(-) 213,783,599
				1 Net Taxable	= 1 399,852,126
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	9,139,650	2,988,976	11,412.94	13,941.35	33
DPS	242,295	42,295	0.00	0.00	1
OV65	56,750,263	17,959,788	67,054.85	72,553.66	190
Total	66,132,208	20,991,059	78,467.79	86,495.01	214
Tax Rate	1.2552000				
				2 Freeze Taxable	(-) 2 20,991,059
				Freeze Adjusted Taxable	= 378,861,067

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
4,833,931.90 = 378,861,067 * (1.2552000 / 100) + 78,467.79

Certified Estimate of Market Value: 719,299,945
Certified Estimate of Taxable Value: 399,852,126

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (14,713)	(Count) (0)	(Count) (14,713)
REAL PROPERTY & MFT HOMES			
Land HS Value	1,257,815,099	0	1,257,815,099
Land NHS Value	441,242,230	0	441,242,230
Land Ag Market Value	316,191,613	0	316,191,613
Land Timber Market Value	0	0	0
Total Land Value	2,015,248,942	0	2,015,248,942
Improvement HS Value	2,742,580,192	0	2,742,580,192
Improvement NHS Value	363,893,812	0	363,893,812
Total Improvement	3,106,474,004	0	3,106,474,004
Market Value	5,121,722,946	0	5,121,722,946
BUSINESS PERSONAL PROPERTY	(691)	(0)	(691)
Market Value	186,092,484	0	186,092,484
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (15,404)	(Total Count) (0)	(Total Count) (15,404)
TOTAL MARKET	5,307,815,430	0	5,307,815,430
Ag Productivity	1,344,596	0	1,344,596
Ag Loss (-)	314,847,017	0	314,847,017
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	4,992,968,413	0	4,992,968,413
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	103,532,413	0	103,532,413
CB CAP Limitation Value (-)	36,521,354	0	36,521,354
NET APPRAISED VALUE	4,852,914,646	0	4,852,914,646
Total Exemption Amount	1,573,175,591	0	1,573,175,591
NET TAXABLE	3,279,739,055	0	3,279,739,055
TAX LIMIT/FREEZE ADJUSTMENT	241,339,252	0	241,339,252
LIMIT ADJ TAXABLE (I&S)	3,038,399,803	0	3,038,399,803
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	3,038,399,803	0	3,038,399,803

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$39,457,837.02 = 3,038,399,803 * (1.255200 / 100) + \$1,319,842.69

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (5,823)	(Count) (0)	(Count) (5,823)
Land HS Value	334,321,252	0	334,321,252
Land NHS Value	136,662,620	0	136,662,620
Land Ag Market Value	215,941,017	0	215,941,017
Land Timber Market Value	0	0	0
Total Land Value	686,924,889	0	686,924,889
Improvement HS Value	1,232,417,540	0	1,232,417,540
Improvement NHS Value	144,051,076	0	144,051,076
Total Improvement	1,376,468,616	0	1,376,468,616
Market Value	2,063,393,505	0	2,063,393,505
BUSINESS PERSONAL PROPERTY	(203)	(0)	(203)
Market Value	26,404,731	0	26,404,731
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (6,026)	(Total Count) (0)	(Total Count) (6,026)
TOTAL MARKET	2,089,798,236	0	2,089,798,236
Ag Productivity	1,219,740	0	1,219,740
Ag Loss (-)	214,721,277	0	214,721,277
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	1,875,076,959	0	1,875,076,959
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	34,488,116	0	34,488,116
CB CAP Limitation Value (-)	6,419,229	0	6,419,229
NET APPRAISED VALUE	1,834,169,614	0	1,834,169,614
Total Exemption Amount	613,369,615	0	613,369,615
NET TAXABLE	1,220,799,999	0	1,220,799,999
TAX LIMIT/FREEZE ADJUSTMENT	68,807,573	0	68,807,573
LIMIT ADJ TAXABLE (I&S)	1,151,992,426	0	1,151,992,426
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,151,992,426	0	1,151,992,426

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$14,894,869.11 = 1,151,992,426 * (1.255200 / 100) + \$435,060.18

	CERTIFIED	UNDER REVIEW	TOTAL
	(Count) (14,715)	(Count) (0)	(Count) (14,715)
REAL PROPERTY & MFT HOMES			
Land HS Value	1,258,291,342	0	1,258,291,342
Land NHS Value	440,777,514	0	440,777,514
Land Ag Market Value	316,191,613	0	316,191,613
Land Timber Market Value	0	0	0
Total Land Value	2,015,260,469	0	2,015,260,469
Improvement HS Value	2,742,579,220	0	2,742,579,220
Improvement NHS Value	363,893,055	0	363,893,055
Total Improvement	3,106,472,275	0	3,106,472,275
Market Value	5,121,732,744	0	5,121,732,744
BUSINESS PERSONAL PROPERTY	(690)	(0)	(690)
Market Value	186,091,284	0	186,091,284
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (15,405)	(Total Count) (0)	(Total Count) (15,405)
TOTAL MARKET	5,307,824,028	0	5,307,824,028
Ag Productivity	1,344,596	0	1,344,596
Ag Loss (-)	314,847,017	0	314,847,017
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	4,992,977,011	0	4,992,977,011
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	103,533,170	0	103,533,170
CB CAP Limitation Value (-)	36,474,154	0	36,474,154
NET APPRAISED VALUE	4,852,969,687	0	4,852,969,687
Total Exemption Amount	1,579,323,224	0	1,579,323,224
NET TAXABLE	3,273,646,463	0	3,273,646,463
TAX LIMIT/FREEZE ADJUSTMENT	241,048,857	0	241,048,857
LIMIT ADJ TAXABLE (I&S)	3,032,597,606	0	3,032,597,606
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	3,032,597,606	0	3,032,597,606

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$39,383,025.89 = 3,032,597,606 * (1.255200 / 100) + \$1,317,860.74

ROYSE CITY ISD			
	SY 2024-25	SY 2025-26	SY 2026-27
Students			
1. Refined Average Daily Attendance (ADA)	9,204,479	9,429,503	9,457,543
2. Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	7,912,130	7,918,776	7,943,327
3. Special Education FTEs Detail Report	464,586	548,746	548,746
4. Career & Technology FTEs	827,761	961,981	965,470
5. Weighted ADA (WADA) Detail Report	13,541,744	13,986,043	13,986,107
WADA-to-ADA Ratio	1.471	1.483	1.479
6. PEIMS Enrollment	10,034	10,171	10,310
Property Values			
7. Prior Tax Year State Certified Property Value	\$4,503,406,364	\$4,846,117,329	\$4,782,178,437
8. Current Tax Year State Certified Property Value	\$4,846,117,329	\$4,782,178,437	\$4,889,540,194
Year-Over-Year Value Change	7.61%	-1.32%	2.25%
Tax Rates and Collections			
9. Current Tax Year M&O Tax Rate	\$0.755200	\$0.755200	\$0.755200
10. Tier One Tax Year M&O Tax Rate	\$0.616900	\$0.616900	\$0.616900
11. Maximum Compressed Tax Rate	\$0.000000	\$0.616900	\$0.616900
Tier Two, Level One Pennies (Golden Pennies)	\$0.000000	\$0.080000	\$0.080000
Tier Two, Level Two Pennies (Copper Pennies)	\$0.058300	\$0.058300	\$0.058300
VTCS 2784g Pennies (Unequalized Pennies)	\$0.000000	\$0.000000	\$0.000000
12. M&O Tax Collections Detail Report	\$37,046,461	\$41,977,630	\$38,245,731
M&O Collections Relative to T2	101.2%	114.6%	103.6%
13. I&S Tax Rate	\$0.500000	\$0.500000	\$0.651241
14. I&S Tax Collections	\$23,603,243	\$26,879,915	\$31,825,286
I&S Collections Relative to T8	97.4%	112.4%	99.9%
15. Total Tax Collections	\$60,649,704	\$68,257,881	\$70,071,017
16. Total Tax Levy	\$59,940,653	\$60,806,911	\$68,730,896
Funding Components			
17. District Basic Allotment * TR / MCR	\$6,160	\$6,215	\$6,215
18. School Safety Allotment (SSA) ADA	9,204,479	9,427,749	9,457,543
19. ASF ADA	6,670,572	9,204,479	9,429,503
20. Per Capita Rate	\$619.868	\$471.190	\$620.000
Program Intent Codes - Allotments			
Tier One Subchapter B and C Allotments			
21. 11-Regular Program Allotment 48.101	\$48,738,721	\$49,215,193	\$49,367,780
22. Small and Mid-Size Allotment 48.101	\$0	\$0	\$0
23. 23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$12,666,675	\$14,036,162	\$14,036,412
24. 37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$653,576	\$789,927	\$800,492
25. 24-Compensatory Education Allotment 48.104 (spend 55% of amount, spend req. repealed beginning with 25-26 school year)	\$6,150,606	\$6,165,488	\$6,249,779
26. 25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$984,724	\$941,362	\$951,235
27. 22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$6,796,803	\$8,026,011	\$8,057,884
28. 11-Public Education Grant 48.107	\$0	\$0	\$0
29. 36-Early Education Allotment 48.108 (spend 100% of amount) INCLUDES REALLOCATION UNDER HB2	\$1,110,901	\$1,073,199	\$1,306,351
30. 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$194,387	\$202,712	\$203,318
31. 38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$260,000	\$165,000	\$165,000
32. Fast Growth Allotment 48.111	\$4,732,993	\$5,433,171	\$4,914,265
33. Teacher Incentive Allotment 48.112	\$836,109	\$840,000	\$836,109
34. Mentor Program Allotment 48.114	\$0	\$0	\$0
School Safety Allotment 48.115	\$257,045	MOVED TO 48.160	MOVED TO 48.160
35. Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	\$0	\$0	\$0
Early Literacy Intervention Allotment 48.122	N/A	N/A	\$0
Tier One Subchapter D Allotments			
36. 99-Transportation Allotment 48.151	\$843,140	\$843,140	\$843,140
37. 99-New Instructional Facility Allotment 48.152	\$508,000	\$378,900	\$378,900
38. Dropout Recovery and Residential Placement Facility Allotment 48.153	\$0	\$0	\$0
39. Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0	\$0	\$0
40. College Preparation Assessment Reimbursement 48.155	\$25,410	\$25,410	\$25,410
41. Certification Examination Reimbursement 48.156	\$20,065	\$20,065	\$20,065
42. Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	N/A	N/A	\$0
43. Teacher Retention Allotment 48.158	N/A	\$2,482,500	\$2,482,500
43. Support Staff Retention Allotment 48.1581	N/A	\$356,345	\$357,450
44. Special Education Full Individual and Initial Evaluation (FIE) Allotment 48.159	N/A	\$475,000	\$475,000
45. School Safety Allotment 48.160	N/A	\$567,866	\$568,494
46. Allotment for Basic Costs 48.161	N/A	\$1,078,126	\$1,092,846
47. Total Cost of Tier One Detail Report	\$84,779,156	\$93,115,575	\$93,132,430
48. Local Fund Assignment	(\$29,895,698)	(\$29,501,259)	(\$30,163,573)
49. Per Capita Distribution from Available School Fund (ASF)	(\$5,374,610)	(\$4,337,058)	(\$5,846,292)
Foundation School Program (FSP) State Funding			
50. FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$49,508,848	\$59,277,258	\$57,122,565
51. Tier Two Detail Report	\$11,359,531	\$13,676,627	\$12,210,615
52. Other Programs Detail Report	\$2,701,113	\$2,955,664	\$3,016,705
53. Total FSP Operations Funding	\$63,569,492	\$75,909,549	\$72,349,885
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
54. 199/5812 - Foundation School Fund	\$63,168,132	\$75,299,289	\$71,731,292
55. 199/5811 - Available School Fund	\$5,374,610	\$4,337,058	\$5,846,292
56. 410/5829 - Instructional Materials & Technology Fund	\$401,360	\$610,260	\$618,592
I&S State Aid			
57. 599/5829 - EDA	\$0	\$0	\$0
58. 599/5829 - Instructional Facilities Allotment (Bond)	\$0	\$0	\$0
59. 199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0	\$0
60. Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$3,635,802	\$7,985,659	\$4,227,455
61. TOTAL FSP/ASF STATE AID	\$72,579,904	\$88,232,266	\$82,425,532
Local Revenue in Excess of Entitlement			
62. Local Revenue in Excess of Entitlement Detail Report	\$0	\$0	\$0
Summary of Total State/Local M&O Revenue			
Total M&O State Aid (excl. recapture netting)	\$68,944,102	\$80,246,607	\$78,196,177
Total M&O Tax Collections	\$37,046,461	\$41,377,966	\$38,245,731
Total Recapture	\$0	\$0	\$0
Net Total State/Local M&O Revenue	\$105,990,563	\$121,624,573	\$116,441,908
Total State/Local M&O Revenue per ADA	\$11,515	\$12,898	\$12,312
M&O State Share	65.0%	66.0%	67.2%
M&O Local Share	35.0%	34.0%	32.8%

Royse City ISD – Open Lawsuits

5A, 5B



Outlook

Re: Royse City ISD information

From Brian Swanson <brian.swanson@cadcollin.org>

Date Wed 6/3/2026 6:13 PM

To MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>

You don't often get email from brian.swanson@cadcollin.org. [Learn why this is important](#)

Ms. Ralph,

5A, 5B

1. That is correct, there is no litigation for Royse City ISD in 2025.
2. If you don't see any ARB or disputed values, that means everything has been settled.
3. I don't know if there is any PC/energy, but I can find out in the morning.
4. I sent over the 2026 median values in a separate spreadsheet. I don't believe we have anything else.

Regards,

Brian L. Swanson, CCA, RPA
Assistant Chief Appraiser



Collin Central Appraisal District
250 Eldorado Pkwy.
McKinney, TX 75069-8023

Main: [469.742.9200](tel:469.742.9200)

Direct: 469.742.9312

Fax: 469.742.9203

Web: www.collincad.org

Email: brian.swanson@cadcollin.org

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Royse City ISD

PRELIMINARY

Lawsuit Gain/Loss Report - RCAD

Cause No.	Name	Property	Active/	Assessed	Final	Gain/Loss
		ID	Geo ID	Inactive	Value	
1-24-1427		21670		Active	\$ 216,264.00	n/a -
		29126		Active	\$ 350,000.00	n/a -
1-25-1211		87735		Inactive	\$ 9,900,000.00	\$ 9,800,000.00 \$(100,000.00)
1-25-1244		63731		Inactive	\$ 4,776,340.00	\$ 4,250,000.00 \$(526,340.00)
1-25-1312		20121		Inactive	\$ 1,270,389.00	\$ 1,129,308.00 \$(141,081.00)
1-25-1322		11805		Inactive	\$ 2,000,000.00	\$ 1,925,000.00 \$ (75,000.00)
1-25-1470		92710		Inactive	\$ 1,300,000.00	\$ 1,250,000.00 \$ (50,000.00)
		Active Total 6A, 6B		\$ 566,264.00	\$ -	\$ -
		Inactive Total 5A, 5B		\$ 19,246,729.00	\$ 18,354,308.00	\$ (892,421.00)
		Grand Total		\$ 19,812,993.00	\$ 18,354,308.00	\$ (892,421.00)



Outlook

RE: Royse City ISD Information

From Hannah Cope <hcope@rockwallcad.com>

Date Wed 2026-08-05 12:41 PM

To MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>

2 attachments (2 MB)

Lawsuits for 2025 SRC as of 08_05_2026.xlsx; Royse City ISD - 2026 Anderson.pdf;

Good Afternoon Kimberlee,

Line 5A is \$19,246,729 and Line 5B is \$18,354,308.

5A, 5B

Based on direction RCAD has received, this office does not report for Line 6, since that is typically accounted for in Line 1. However, active lawsuits are shown in the attached excel file.

6A, 6B

There is no applicable date for Line 17b.

17B

Thank you,

Hannah Joy Cope

Administrative Assistant

Taxpayer Liaison Officer

Rockwall CAD

972-771-2034 (main)

469-402-3521 (direct)

CONFIDENTIALITY NOTICE: This email may contain confidential information and/or attorney client privileged transmission et seq., and any information contained in this message is legally privileged, confidential and intended only for the individual or entity named herein. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copy of this

2026 CERTIFIED TAXABLE VALUE WORKSHEET FOR: LOVEJOY ISD									
ENTITY NAME: LOVEJOY ISD									
DATE CERTIFIED July 23, 2026									
CERTIFIED TOTALS DATE: July 20, 2026									
					INSTRUCT		NOTES		
2026 TAXABLE VALUE OF PROPERTIES NOT UNDER ARB REVIEW:				\$4,470,996,708		(A)		Comptroller's No-New-Revenue Rate Worksheet Line 17.A Certified Taxable Value	
EFFECTIVE RATE ASSUMPTION, LOWER VALUE USED PAGE, 'TOTAL VALUE USED':				\$519,266,369		+		(B) Comptroller's No-New-Revenue Rate Worksheet Line 18.A Certified Taxable Value	
UNDER ARB REVIEW TOTALS, EXEMPTIONS GRANTED:				\$79,049,635		-		(C) Exemptions already approved on properties under review	
2026 TOTAL CERTIFIED TAXABLE VALUE:				\$4,911,213,442		=			

SCHOOL DISTRICTS MUST COMPLETE THIS SECTION, SINCE BY LAW THEY HAVE A HOMESTEAD FREEZE. OTHER ENTITIES COMPLETE THIS SECTION IF THEY GRANT THE HOMESTEAD FREEEZE									
		2026 NOT UNDER ARB REVIEW, FREEZE TAXABLE:		\$1,042,398,161		-		(D) loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.	
		2026 NOT UNDER ARB REVIEW, TRANSFER ADJUSTMENT TAXABLE:		\$9,065,147		-		(E) loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.	
		2026 NOT UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:		\$3,419,533,400		=			
		2026 UNDER ARB REVIEW TOTALS, FREEZE TAXABLE:		\$82,032,699		-		(F) loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.	
		2026 UNDER ARB REVIEW TOTALS, TRANSFER ADJ. TAXABLE:		\$0		-		(G) loss in taxable value due to Senior Citizen or Disable Person "transferring" their exemption into tax entity.	
		2026 UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:		\$358,184,035		=			
		2026 TOTAL CALCULATED FREEZE ADJUSTED TAXABLE VALUE:		\$3,777,717,435		=		SUM OF FREEZE ADJ. TAXABLE NOT UNDER ARB REVIEW + FREEZE ADJ. TAXABLE UNDER ARB REVIEW	
2026 CALCULATED FREEZE TAXABLE + TRANSFER ADJUSTMENT \$1,133,496,007									

2025 KEY CHAPTER 42 (LITIGATION) & TAXABLE VALUE INFORMATION FOR 2026 INITIAL SETUP OF THE TAX RATE WORKSHEET									
		2025 CURRENT TAXABLE VALUE (From 2025 Supplement # 22)		\$4,722,027,659					
		25.25(d) Taxable Loss (add back to current 2025 taxable value)		\$562,562		+		25.25(d) Value Loss Taken From 25.25(d) Report Uploaded to Certification Folder on CCAD Entity Website	
		SUB TOTAL 2025 CURRENT TAXABLE VALUE BEFORE CHAPTER 42 ADJ LITIGATION ADJ:		\$4,722,590,221		=		2025 Taxable Value Calculation, before adjusting for Taxable to be shown in Liine 6	
		2025 ARB CERTIFIED VALUE OF PROPERTIES REMAINING IN LITIGATION UNDER CHAPTER 42:		\$23,470,774		LINE 6.A		Comptroller's No-New-Revenue Rate Worksheet Line 6.A	
		2025 DISPUTED TAXABLE VALUE FOR PROPERTIES REMAINING IN LITIGATON, UNDER CHAPTER 42:		\$591,923		LINE 6.B		Comptroller's No-New-Revenue Rate Worksheet Line 6.B	
		2025 UNDISPUTED TAXABLE VALUE (TAX RATE FORM WILL CALC):		\$22,878,851		LINE 6.C		Calculated Field on No-New-Revenue Worksheet (Line 6.C will subtract line 6.B from 6.A)	
		2025 CALCULATED TAXABLE VALUE FOR LINE 1 OF NO-NEW-REVENUE WORKSHEET:		\$4,699,119,447		LINE 1		Comptroller's No-New-Revenue Rate Worksheet Line 1 (formula is Latest Supp Taxable, plus 25.25(d), minus Certified Taxable of 2025 Remaining Litigation)	

THE SECTION BELOW IS AN UNOFFICIAL CALCULATION OF 2026 ESTIMATED TAX LEVY, BASED ON YOUR ESTIMATED TAX RATE, AND IS NOT THE RESULT OF YOUR NO-NEW-REVENUE RATE CALCULATION.									
		2026 TAXABLE OR FREEZE ADJUSTED TAXABLE, PULLED DOWN FROM CALC. ABOVE:		\$3,777,717,435					
		ESTIMATED TAX RATE:		1.25520000		X		2025 TAX RATE LOADED HERE, BUT IT CAN BE REPLACED TO ESTIMATE TAX LEVY IMPACT	
		CALCULATED BASE TAX LEVY ESTIMATE FOR 2026		\$47,417,909		=		IF YOU DO NOT GRANT THE HOMESTEAD FREEZE, STOP HERE.	
		2026 'ACTUAL TAX' FROM NOT UNDER ARB REVIEW (Freeze Taxable Section):		\$5,561,575		+		(H) this is actual tax levied on frozen accounts, approved by ARB	
		2026 'ACTUAL TAX' FROM UNDER ARB REVIEW TOTALS (Freeze Taxable Section):		\$533,755		+		(I) this is actual tax levied on frozen accounts, still under protest	
		CALCULATED BASE TAX, PLUS FROZEN TAX LEVY:		\$53,513,239					
2026 CALCULATED ACTUAL TAX FOR FROZEN ACCOUNTS FROM ARB APPROVED + UNDER REVIEW \$6,095,330									

GENERAL NOTES REGARDING CALCULATIONS FOR: LOVEJOY ISD									

Collin CAD	2025 CERTIFIED TOTALS	As of Supplement 18
Property Count: 2,385	SRY - ROYSE CITY ISD Effective Rate Assumption	5/5/2026 8:57:58PM

New Value			
TOTAL NEW VALUE MARKET:	\$51,857,698	TOTAL NEW VALUE TAXABLE:	\$23,005,620

New Exemptions			
Exemption	Description	Count	
EX-XV	Other Exemptions (public, religious, charitable,	9	2024 Market Value \$884
EX366	11.145 (BPP) & 11.146 (Mineral) aka HB366	3	2024 Market Value \$2,505
NEW ABSOLUTE EXEMPTIONS VALUE LOSS			10A \$3,389
Exemption	Description	Count	Exemption Amount
DP	Disabled Person	1	\$60,000
DV1	Disabled Veteran 10% - 29%	1	\$5,000
DV2	Disabled Veteran 30% - 49%	1	\$7,500
DV3	Disabled Veteran 50% - 69%	1	\$12,000
DV4	Disabled Veteran 70% - 100%	5	\$60,000
DVHS	100% Disabled Veteran Homestead	12	\$1,055,191
HS	General Homestead	41	\$4,135,660
OV65	Age 65 or Older	21	\$1,489,772
NEW PARTIAL EXEMPTIONS VALUE LOSS			10B \$6,825,123
TOTAL NEW EXEMPTIONS VALUE LOSS			\$6,828,512

Increased Exemptions			
Exemption	Description	Count	Increased Exemption Amount
DP	Disabled Person	25	\$1,157,971
DPS	Disabled Person Surviving Spouse	1	\$60,000
HS	General Homestead	844	\$32,809,681
OV65	Age 65 or Older	165	\$7,709,030
INCREASED EXEMPTIONS VALUE LOSS			\$41,736,682
TOTAL EXEMPTIONS VALUE LOSS			\$48,565,194

New Ag / Timber Appraisals

New Annexations

9	New Deannexations
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Average Homestead Value			
	Count of HS Residences	Average Market	Average HS Exemption
Category A and E	922	\$323,919	\$142,085
	Count of HS Residences	Average Market	Average HS Exemption
Category A Only	904	\$321,873	\$141,334

ARB Lower Value Used		
Count of Protested Properties	Total Market Value	Total Value Used

2026 Certification Totals

ROYSE CITY ISD

ROCKWALL CAD

SRC

No-New-Revenue Tax Rate Assumption

As of Roll # 0

New Value

Total New Market Value: \$220,272,360

Total New Taxable Value: \$138,836,300

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$25,807,170

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$18,851,551

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
FX-XV	Other Exemptions (including public property, reli	7	2,706,558
10A	Absolute Exemption Value Loss:	7	2,706,558

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	406	18,272,592
BPPEX-AL	BPPEX-AL	40	1,189,724
BPPEX-TU	BPPEX-TU	5	22,902
DP	Disability	4	175,000
DV1	Disabled Veterans 10% - 29%	3	15,000
DV2	Disabled Veterans 30% - 49%	6	49,500
DV3	Disabled Veterans 50% - 69%	4	40,000
DV4	Disabled Veterans 70% - 100%	23	264,000
DVHS	Disabled Veteran Homestead	22	5,757,105
FR	FREEPORT	3	660,508
HS	Homestead	321	42,556,011
OV65	Over 65	61	4,098,867
QVSS	Qualifying Veteran Surviving Spouse	1	97,155
SO	Solar (Special Exemption)	4	356,846

10B Partial Exemption Value Loss: 903 73,555,210

Total NEW Exemption Value 76,261,768

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
	Increased Exemption Value Loss:	0	0
	Total Exemption Value Loss:		76,261,768

9, 22, 11A, 11B

New Special Use (Ag/Timber)

Count 2025 Market Value 2026 Special Use Loss

New Annexations/Deannexations

Count Market Value Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	7,765	361,406	150,124	334,616	140,000	207,024	185,174
A & E	7,991	365,530	149,720	335,495	140,000	210,449	186,391

New Value

Total New Market Value:		\$93,450,802	
23	Total New Taxable Value:	\$53,407,727	
JETI		Chapter 313	TIF/TIRZ
New Market Value: \$0		New Market Value: \$0	New Market Value: \$0
New Taxable Value: \$0		New Taxable Value: \$0	New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XN	11.252 Motor vehicles leased for personal use	3	110,180
10A	Absolute Exemption Value Loss:	3	110,180

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	117	6,796,450
BPPEX-AL	BPPEX-AL	1	36,683
BPPEX-TU	BPPEX-TU	16	644,681
17B	DV2	1	7,500
	DV3	2	20,000
	DV4	14	168,000
	DVHS	14	2,690,140
	DVHSS	2	378,844
	HS	87	10,834,005
	LVE	1	245,086
	OV65	11	750,000
	PPV	2	30,019
	SO	2	36,428
10B	Partial Exemption Value Loss:	270	22,637,836
Total NEW Exemption Value			22,748,016

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			22,748,016
9, 22, 11A, 11B			

New Special Use (Ag/Timber)

	Count	2025 Market Value	2026 Special Use	Loss
New Annexations/Deannexations				
	Count	Market Value	Taxable Value	

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	2,942	335,392	148,517	293,628	140,000	184,179	150,791
A & E	3,462	337,864	146,024	295,382	140,000	186,479	150,677

Collin CAD

2026 CERTIFIED TOTALS

As of Certification

SRY - ROYSE CITY ISD

New Annexations

9, 22

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
945	\$322,071	\$142,340	\$179,731

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
928	\$318,400	\$140,207	\$178,193

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
945	\$326,543	\$140,000	\$186,543

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
928	\$326,581	\$140,000	\$186,581

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
159	\$54,418,188	\$39,554,505

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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Collin CAD

2026 CERTIFIED TOTALS

As of Certification

Property Count: 2,596

SRY - ROYSE CITY ISD
Effective Rate Assumption

7/21/2026 11:58:05AM

New Value

TOTAL NEW VALUE MARKET:	\$49,011,866
TOTAL NEW VALUE TAXABLE:	\$33,563,489

23

New Exemptions

Exemption	Description	Count	Exemption Amount
EX-XV	Other Exemptions (public, religious, charitable, 2025 Market Value	6	\$0
10A ABSOLUTE EXEMPTIONS VALUE LOSS			\$0
Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	67	\$3,765,972
DV4	Disabled Veteran 70% - 100%	4	\$48,000
DVHS	100% Disabled Veteran Homestead	8	\$1,790,585
HS	General Homestead	37	\$4,964,054
OV65	Age 65 or Older	17	\$1,275,000
10B PARTIAL EXEMPTIONS VALUE LOSS			\$11,843,611
NEW EXEMPTIONS VALUE LOSS			\$11,843,611

17B

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL NEW & INCREASED EXEMPTIONS VALUE LOSS	\$11,843,611
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New Ag / Timber Valuations

11A, 11B

Distribution Summary Report

Deposit Date from 10/1/2025 to 8/26/2026 and Tax Units = 45 and Tax Year = 2025

Type	Gen Operating	Interest Sinking	Special 1	Total
SRC - ROYSE CITY ISD				
Current				
Levy	35,324,882.30	23,387,766.10	0.00	58,712,648.40
Interest	38,228.04	25,260.97	0.00	63,489.01
Penalty	112,350.36	74,253.49	0.00	186,603.85
LateAg	795.82	0.00	0.00	795.82
Rendition Penalty	20,333.04	0.00	0.00	20,333.04
Rendition Penalty Admin Fee	(1,016.62)	0.00	0.00	(1,016.62)
VIT Overage Payment	685.61	453.91	0.00	1,139.52
Recalc Refund	(428,760.83)	(283,872.20)	0.00	(712,633.03)
Recalc Refund P&I	(661.88)	(438.19)	0.00	(1,100.07)
Recalc Rendition Pen Admin Fee	0.41	0.00	0.00	0.41
Recalc Rendition Pen Refund	(8.13)	0.00	0.00	(8.13)
Current	35,066,828.12	23,203,424.08	0.00	58,270,252.20
Delinquent				
Levy	356,162.05	228,371.66	0.00	584,533.71
Ag Levy	62,817.85	37,010.66	0.00	99,828.51
Interest	60,865.11	37,391.33	0.00	98,256.44
Penalty	39,430.43	25,333.46	0.00	64,763.89
25.25(d)	51.89	0.00	0.00	51.89
Rendition Penalty	366.63	0.00	0.00	366.63
Rendition Penalty Admin Fee	(18.33)	0.00	0.00	(18.33)
Recalc Refund	(228,200.61)	(149,552.12)	0.00	(377,752.73)
Recalc Refund P&I	(2,861.01)	(1,861.15)	0.00	(4,722.16)
Recalc Rendition Pen Admin Fee	4.83	0.00	0.00	4.83
Recalc Rendition Pen Refund	(96.52)	0.00	0.00	(96.52)
Delinquent	288,522.32	176,693.84	0.00	465,216.16
Distribution Total	35,355,350.44	23,380,117.92	0.00	58,735,468.36

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (5,758)	(Count) (61)	(Count) (5,819)
Land HS Value	352,586,503	2,198,096	354,784,599
Land NHS Value	136,718,242	2,856,074	139,574,316
Land Ag Market Value	214,483,226	1,586,999	216,070,225
Land Timber Market Value	0	0	0
Total Land Value	703,787,971	6,641,169	710,429,140
Improvement HS Value	1,192,634,060	8,977,592	1,201,611,652
Improvement NHS Value	150,732,659	8,243,601	158,976,260
Total Improvement	1,343,366,719	17,221,193	1,360,587,912
Market Value	2,047,154,690	23,862,362	2,071,017,052
BUSINESS PERSONAL PROPERTY	(219)	(1)	(220)
Market Value	33,288,861	31,814	33,320,675
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (5,977)	(Total Count) (62)	(Total Count) (6,039)
TOTAL MARKET	2,080,443,551	23,894,176	2,104,337,727
Ag Productivity	1,165,522	9,691	1,175,213
Ag Loss (-)	213,317,704	1,577,308	214,895,012
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	1,867,125,847	22,316,868	1,889,442,715
	98.8%	1.2%	100.0%
HS CAP Limitation Value (-)	18,943,840	10,314	18,954,154
CB CAP Limitation Value (-)	5,191,215	2,056	5,193,271
NET APPRAISED VALUE	1,842,990,792	22,304,498	1,865,295,290
Total Exemption Amount	662,316,689	1,027,220	663,343,909
NET TAXABLE	17A 1,180,674,103	18A 21,277,278	1,201,951,381
TAX LIMIT/FREEZE ADJUSTMENT	72,548,550	0	19 72,548,550
LIMIT ADJ TAXABLE (I&S)	1,108,125,553	21,277,278	1,129,402,831
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,108,125,553	21,277,278	1,129,402,831

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
\$14,704,672.73 = 1,129,402,831 * (1.255200 / 100) + \$528,408.4

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (14,954)	(Count) (11)	(Count) (14,965)
Land HS Value	1,162,082,555	1,607,298	1,163,689,853
Land NHS Value	426,830,918	652,362	427,483,280
Land Ag Market Value	319,130,212	1,031,486	320,161,698
Land Timber Market Value	0	0	0
Total Land Value	1,908,043,685	3,291,146	1,911,334,831
Improvement HS Value	2,863,018,293	3,675,825	2,866,694,118
Improvement NHS Value	448,968,489	158,680	449,127,169
Total Improvement	3,311,986,782	3,834,505	3,315,821,287
Market Value	5,220,030,467	7,125,651	5,227,156,118
BUSINESS PERSONAL PROPERTY	(684)	(6)	(690)
Market Value	290,912,908	8,688,802	299,601,710
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (15,638)	(Total Count) (17)	(Total Count) (15,655)
TOTAL MARKET	5,510,943,375	15,814,453	5,526,757,828
Ag Productivity	1,395,549	2,366	1,397,915
Ag Loss (-)	317,734,663	1,029,120	318,763,783
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	5,193,208,712	14,785,333	5,207,994,045
	99.7%	0.3%	100.0%
HS CAP Limitation Value (-)	44,700,917	580,945	45,281,862
CB CAP Limitation Value (-)	32,598,004	0	32,598,004
NET APPRAISED VALUE	5,115,909,791	14,204,388	5,130,114,179
Total Exemption Amount	1,693,437,258	1,214,016	1,694,651,274
NET TAXABLE	3,422,472,533	12,990,372	3,435,462,905
TAX LIMIT/FREEZE ADJUSTMENT	249,348,866	215,678	249,564,544
LIMIT ADJ TAXABLE (I&S)	3,173,123,667	12,774,694	3,185,898,361
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	3,173,123,667	12,774,694	3,185,898,361

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

\$41,462,758.71 = 3,185,898,361 * (1.255200 / 100) + \$1,473,362.48

Collin CAD	2026 CERTIFIED TOTALS	As of Certification
Property Count: 2,437	SRY - ROYSE CITY ISD ARB Approved Totals	7/21/2026 11:56:37AM

Land		Value			
Homesite:		162,992,654			
Non Homesite:		38,317,417			
Ag Market:		95,950,792			
Timber Market:		0	Total Land	(+)	297,260,863
Improvement		Value			
Homesite:		306,052,419			
Non Homesite:		95,450,706	Total Improvements	(+)	401,503,125
Non Real		Count	Value		
Personal Property:	85		39,153,680		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 39,153,680
			Market Value	=	737,917,668
Ag	Non Exempt		Exempt		
Total Productivity Market:	95,950,792		0		
Ag Use:	575,235		0	Productivity Loss	(-) 95,375,557
Timber Use:	0		0	Appraised Value	= 642,542,111
Productivity Loss:	95,375,557		0	Homestead Cap Loss	(-) 5,836,143
				Non-HS (23.231) Cap Loss	(-) 4,962,611
				Assessed Value	= 631,743,357
				Total Exemptions Amount	(-) 233,614,632
				<i>(Breakdown on Next Page)</i>	

17A	Net Taxable	=	398,128,725
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Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	8,251,666	2,573,127	10,679.59	11,313.25	31			
DPS	244,714	44,714	0.00	0.00	1			
OV65	56,533,713	16,438,555	82,117.02	91,558.10	197			
Total	65,030,093	19,056,396	92,796.61	102,871.35	229	Freeze Taxable	(-)	19,056,396
Tax Rate	1.2552000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	675,612	278,215	248,711	29,504	2			
Total	675,612	278,215	248,711	29,504	2	Transfer Adjustment	(-)	29,504
						Freeze Adjusted Taxable	=	379,042,825

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,850,542.15 = 379,042,825 * (1.2552000 / 100) + 92,796.61

Estimated Certified Market Value: 737,917,668
 Estimated Certified Taxable Value: 398,128,725
System computed estimate of value after all Under ARB Review props are complete.

Collin CAD

2026 CERTIFIED TOTALS

As of Certification

Property Count: 159

SRY - ROYSE CITY ISD
Under ARB Review Totals

7/21/2026 11:56:37AM

Land		Value			
Homesite:		13,498,380			
Non Homesite:		695,916			
Ag Market:		325,811			
Timber Market:		0	Total Land	(+)	14,520,107
Improvement		Value			
Homesite:		39,619,297			
Non Homesite:		278,784	Total Improvements	(+)	39,898,081
Non Real		Count	Value		
Personal Property:	0		0		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 0
			Market Value	=	54,418,188
Ag	Non Exempt		Exempt		
Total Productivity Market:	325,811		0		
Ag Use:	1,159		0	Productivity Loss	(-) 324,652
Timber Use:	0		0	Appraised Value	= 54,093,536
Productivity Loss:	324,652		0	Homestead Cap Loss	(-) 81,920
				Non-HS (23.231) Cap Loss	(-) 0
				Assessed Value	= 54,011,616
				Total Exemptions Amount	(-) 9,817,784
				(Breakdown on Next Page)	

18A	Net Taxable	=	44,193,832
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Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	756,886	356,886	2,891.35	4,650.13	2		
OV65	2,465,495	757,711	3,947.42	4,140.04	8		
Total	3,222,381	1,114,597	6,838.77	8,790.17	10	Freeze Taxable	(-) 1,114,597
Tax Rate	1.2552000						
						Freeze Adjusted Taxable	= 43,079,235

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
547,569.33 = 43,079,235 * (1.2552000 / 100) + 6,838.77

Estimated Certified Market Value: 49,314,798
Estimated Certified Taxable Value: 39,554,505
System computed estimate of value after all Under ARB Review props are complete.

Collin CAD	2026 CERTIFIED TOTALS	As of Certification
Property Count: 2,596	SRY - ROYSE CITY ISD Grand Totals	7/21/2026 11:56:37AM

Land		Value			
Homesite:		176,491,034			
Non Homesite:		39,013,333			
Ag Market:		96,276,603			
Timber Market:		0	Total Land	(+)	311,780,970
Improvement		Value			
Homesite:		345,671,716			
Non Homesite:		95,729,490	Total Improvements	(+)	441,401,206
Non Real		Count	Value		
Personal Property:	85		39,153,680		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 39,153,680
			Market Value	=	792,335,856
Ag	Non Exempt		Exempt		
Total Productivity Market:	96,276,603		0		
Ag Use:	576,394		0	Productivity Loss	(-) 95,700,209
Timber Use:	0		0	Appraised Value	= 696,635,647
Productivity Loss:	95,700,209		0	Homestead Cap Loss	(-) 5,918,063
				Non-HS (23.231) Cap Loss	(-) 4,962,611
				Assessed Value	= 685,754,973
				Total Exemptions Amount	(-) 243,432,416
				<i>(Breakdown on Next Page)</i>	
			Net Taxable	=	442,322,557

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	9,008,552	2,930,013	13,570.94	15,963.38	33			
DPS	244,714	44,714	0.00	0.00	1			
OV65	58,999,208	17,196,266	86,064.44	95,698.14	205			
Total	68,252,474	20,170,993	99,635.38	111,661.52	199	Freeze Taxable	(-)	20,170,993
Tax Rate	1.2552000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	675,612	278,215	248,711	29,504	2			
Total	675,612	278,215	248,711	29,504	2	Transfer Adjustment	(-)	29,504
						Freeze Adjusted Taxable	=	422,122,060

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,398,111.48 = 422,122,060 * (1.2552000 / 100) + 99,635.38

Estimated Certified Market Value: 787,232,466
Estimated Certified Taxable Value: 437,683,230
System computed estimate of value after all Under ARB Review props are complete.

Texas Education Agency

Tax Year 2025 (School Year 2025-2026)
Final Maximum Compressed Tax Rate (MCR)
 August 28, 2025

District Number	District Name	Tax Year 2025 MCR
070911	RED OAK ISD	0.5769
019906	REDWATER ISD	0.6169
196903	REFUGIO ISD	0.6022
137902	RICARDO ISD	0.6169
045903	RICE CISD	0.6322
175911	RICE ISD	0.6192
093905	RICHARDS ISD	0.6144
057916	RICHARDSON ISD	0.6169
206902	RICHLAND SPRINGS ISD	0.6169
161912	RIESEL ISD	0.6169
214901	RIO GRANDE CITY GRULLA ISD	0.6107
031911	RIO HONDO ISD	0.6169
126907	RIO VISTA ISD	0.6169
067908	RISING STAR ISD	0.6169
188902	RIVER ROAD ISD	0.5733
194903	RIVERCREST ISD	0.5689
137903	RIVIERA ISD	0.6294
041902	ROBERT LEE ISD	0.6166
161922	ROBINSON ISD	0.6169
178909	ROBSTOWN ISD	0.6169
076903	ROBY CISD	0.6192
160904	ROCHELLE ISD	0.5689
166904	ROCKDALE ISD	0.5689
004901	ROCKPORT-FULTON ISD	0.6169
069901	ROCKSPRINGS ISD	0.6156
199901	ROCKWALL ISD	0.6169
014907	ROGERS ISD	0.5689
214903	ROMA ISD	0.5689
152908	ROOSEVELT ISD	0.6169
110905	ROPES ISD	0.6151
177901	ROSCOE COLLEGIATE ISD	0.6322
073905	ROSEBUD-LOTT ISD	0.5963
076904	ROTAN ISD	0.6192
246909	ROUND ROCK ISD	0.6301
075908	ROUND TOP-CARMINE ISD	0.5689
237905	ROYAL ISD	0.5728
27 199902	ROYSE CITY ISD	0.6169
104903	RULE ISD	0.6322
128903	RUNGE ISD	0.6169
037907	RUSK ISD	0.6169
091914	S AND S CISD	0.5857
232902	SABINAL ISD	0.6169



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User: justin.barlow1

Foundation School Program

ROYSE CITY ISD (199902)

County-District Number:

Search

School Year:

Update

[Exit]

[District Profile \(/fsp/DistrictProfile.aspx\)](#) [Programs \(/fsp/Programs/ProgramsHome.aspx\)](#) [School District State Aid Reports \(/fsp/Reports/ReportSelection.aspx\)](#)

FSP Home (/fsp/Default.aspx) > Programs (/fsp/Programs/ProgramsHome.aspx) > Local Property Value Survey (/fsp/LpvSurvey/LpvSurveyHome.aspx) > Local Property Value Survey

Local Property Value Survey

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

Status: Submitted To Superintendent

Last Updated: 8/1/2026 7:27:43 PM

Last Updated By: FaithAnn.Cheek

Contact Information

Approving Superintendent (Required)

First Name:

Last Name:

Email:

Phone:

Program Contact (Optional)

First Name:

Last Name:

Email:

Phone:

Survey Information

Selected School Year: 2026-2027
Selected District: ROYSE CITY ISD (199902)

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption

2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)

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

3. For Tax Year 2025

4. For Tax Year 2026

5. Local Property Value Growth %:

6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code :

7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code :

8. Total Exemption expiry (E) (per TEC §48.2551 (a)) :

9. Growth net of expiring 313 or 311 agreements %:

10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:

11. Local Optional Homestead Exemption value change:

12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)

13. Prior Tax Year Max Compressed Rate (PY MCR):

14. Local preliminary MCR - lesser off[1.025 × (TY2025DPV+E) × PY MCR] +TY 2026 T2] or PY MCR :

15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000):

16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90):

27 17. MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552):

Calculate

Reset

District Comments:

Admin Comments:

BOND DEBT SERVICE

Royse City Independent School District, Texas All Outstanding General Obligation Debt As of September 1, 2025

Period Ending	Principal	Interest	Compounded Interest	Debt Service
12/31/2025		86,485.00		86,485.00
12/31/2026	3,444,732.00	31,300,574.00	120,268.00	34,865,574.00
12/31/2027	3,597,503.60	31,294,701.50	187,496.30A	35,079,701.50
12/31/2028	3,758,472.00	31,119,026.50	791,528.00	35,669,026.50
12/31/2029	4,642,159.50	30,917,151.50	917,840.50	36,477,151.50
12/31/2030	5,208,473.60	30,680,199.00	1,666,526.40	37,555,199.00
12/31/2031	5,347,211.00	30,416,274.00	4,017,789.00	39,781,274.00
12/31/2032	6,270,759.75	30,137,499.00	5,064,240.25	41,472,499.00
12/31/2033	13,565,000.00	29,662,874.00		43,227,874.00
12/31/2034	15,375,000.00	28,963,149.00		44,338,149.00
12/31/2035	16,970,000.00	28,188,649.00		45,158,649.00
12/31/2036	18,120,000.00	27,355,399.00		45,475,399.00
12/31/2037	19,200,000.00	26,467,649.00		45,667,649.00
12/31/2038	16,623,706.95	25,668,849.00	3,596,293.05	45,888,849.00
12/31/2039	18,606,271.40	24,944,774.00	2,453,728.60	46,004,774.00
12/31/2040	22,085,000.00	24,116,749.00		46,201,749.00
12/31/2041	23,270,000.00	23,141,328.00		46,411,328.00
12/31/2042	24,520,000.00	22,097,947.00		46,617,947.00
12/31/2043	25,840,000.00	20,871,550.00		46,711,550.00
12/31/2044	27,230,000.00	19,695,825.00		46,925,825.00
12/31/2045	28,655,000.00	18,485,375.00		47,140,375.00
12/31/2046	30,130,000.00	17,224,500.00		47,354,500.00
12/31/2047	31,670,000.00	15,898,500.00		47,568,500.00
12/31/2048	33,270,000.00	14,504,675.00		47,774,675.00
12/31/2049	34,830,000.00	13,043,381.25		47,873,381.25
12/31/2050	36,410,000.00	11,501,162.50		47,911,162.50
12/31/2051	38,250,000.00	9,871,356.25		48,121,356.25
12/31/2052	40,185,000.00	8,159,368.75		48,344,368.75
12/31/2053	42,340,000.00	6,222,531.25		48,562,531.25
12/31/2054	32,085,000.00	4,353,656.25		36,438,656.25
12/31/2055	15,470,000.00	3,138,450.00		18,608,450.00
12/31/2056	16,375,000.00	2,302,518.75		18,677,518.75
12/31/2057	17,330,000.00	1,417,762.50		18,747,762.50
12/31/2058	18,340,000.00	481,425.00		18,821,425.00
	689,014,289.80	643,731,315.00	18,815,710.20	1,351,561,315.00

Deposit Date from 7/1/2025 to 6/30/2026 and Tax Unit = 45 and Sort By = 1

Year	Type	Gen Operating	Interest Sinking	Special 1	Total
1994	Levy	\$16.80	\$7.06	\$0.00	\$23.86
	Interest	\$58.14	\$24.42	\$0.00	\$82.56
	Penalty	\$2.01	\$0.85	\$0.00	\$2.86
	1994 Total	\$76.95	\$32.33	\$0.00	\$109.28
1993	Levy	\$16.80	\$7.06	\$0.00	\$23.86
	Interest	\$60.15	\$25.27	\$0.00	\$85.42
	Penalty	\$2.01	\$0.85	\$0.00	\$2.86
	1993 Total	\$78.96	\$33.18	\$0.00	\$112.14
1992	Levy	\$0.00	\$7.06	\$0.00	\$7.06
	Interest	\$0.00	\$26.12	\$0.00	\$26.12
	Penalty	\$0.00	\$0.85	\$0.00	\$0.85
	1992 Total	\$0.00	\$34.03	\$0.00	\$34.03
1991	Levy	\$0.00	\$7.56	\$0.00	\$7.56
	Interest	\$0.00	\$28.88	\$0.00	\$28.88
	Penalty	\$0.00	\$0.91	\$0.00	\$0.91
	1991 Total	\$0.00	\$37.35	\$0.00	\$37.35
Collection Total for this Tax Unit:		\$35,474,264.23	\$23,448,489.29	\$0.00	\$58,922,753.52
Grand Total for this Tax Unit:		\$35,474,264.23	\$23,448,489.29	\$0.00	\$58,922,753.52

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TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
VVPID - PARKSIDE VILLAGE PID							
2025	507,047.05	503,593.81	584.31	842.65	38.97	505,059.74	99.60%
2024	520,192.31	518,171.04	351.80	1,024.59	70.44	519,617.87	99.88%
2023	519,324.91	517,476.06	2,015.16	0.00	0.00	519,491.22	100.03%
SPD - SONOMA PID							
2025	599,739.83	597,351.56	788.51	5,957.52	1,481.10	605,578.69	100.97%
2024	607,076.12	602,328.71	712.92	4,403.88	684.28	608,129.79	100.17%
2023	606,070.52	599,906.28	498.22	2,834.65	444.04	603,683.19	99.60%
SPD1C - SONOMA PID PHASE 1C							
2025	98,689.42	98,689.42	0.00	1,278.20	51.13	100,018.75	101.34%
2024	97,143.20	95,865.00	0.00	638.47	0.00	96,503.47	99.34%
2023	97,779.91	97,141.44	0.00	0.00	0.00	97,141.44	99.34%
SPD2 - SONOMA PID IA #2							
2025	443,137.21	437,162.24	299.07	1,996.73	0.00	439,458.04	99.16%
2024	429,750.04	427,753.31	1,099.91	2,625.25	42.17	431,520.64	100.41%
2023	427,078.65	424,453.40	607.57	2,614.23	131.71	427,806.91	100.17%
SPD3 - SONOMA PID IA #3							
2025	426,350.79	422,374.05	493.05	2,224.67	164.91	425,256.68	99.74%
2024	405,349.07	401,049.41	604.97	1,679.11	167.90	403,501.39	99.54%
2023	398,983.49	397,304.38	306.37	0.00	0.00	397,610.75	99.65%
SRC - ROYSE CITY ISD							
2025	59,054,149.89	57,600,023.02	167,401.42	602,954.48	226,491.41	58,596,870.33	99.22%
2024	59,657,229.37	58,881,199.14	196,853.27	421,670.20	225,486.89	59,725,209.33A, 33B, 33C	100.11%
2023	53,955,235.32	53,463,963.26	177,418.48	467,606.04	205,341.61	54,314,329.39	100.66%
SRW - ROCKWALL ISD							
2025	172,778,616.94	169,765,298.06	523,380.55	1,909,360.28	607,428.67	172,805,467.56	100.01%
2024	164,580,119.38	163,177,373.99	216,550.76	807,820.47	345,640.57	164,547,385.79	99.98%
2023	148,432,123.75	147,623,320.20	450,662.97	1,601,374.37	397,691.71	150,073,049.25	101.10%
USPD - UNION SQUARE PID							
2025	328,250.88	325,349.31	382.60	2,414.57	494.27	328,640.75	100.11%
2024	319,836.72	317,884.21	333.94	1,903.27	363.10	320,484.52	100.20%
2023	311,857.72	309,675.87	289.45	524.07	54.60	310,543.99	99.57%

Print Date: 6/4/2026 12:05:05PM

TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2025

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
VVPID - PARKSIDE VILLAGE PID							
2025	507,047.05	503,593.81	584.31	842.65	38.97	505,059.74	99.60%
2024	520,192.31	518,171.04	351.80	1,024.59	70.44	519,617.87	99.88%
2023	519,324.91	517,476.06	2,015.16	0.00	0.00	519,491.22	100.03%
SPD - SONOMA PID							
2025	599,739.83	597,351.56	788.51	5,957.52	1,481.10	605,578.69	100.97%
2024	607,076.12	602,328.71	712.92	4,403.88	684.28	608,129.79	100.17%
2023	606,070.52	599,906.28	498.22	2,834.65	444.04	603,683.19	99.60%
SPD1C - SONOMA PID PHASE 1C							
2025	98,689.42	98,689.42	0.00	1,278.20	51.13	100,018.75	101.34%
2024	97,143.20	95,865.00	0.00	638.47	0.00	96,503.47	99.34%
2023	97,779.91	97,141.44	0.00	0.00	0.00	97,141.44	99.34%
SPD2 - SONOMA PID IA #2							
2025	443,137.21	437,162.24	299.07	1,996.73	0.00	439,458.04	99.16%
2024	429,750.04	427,753.31	1,099.91	2,625.25	42.17	431,520.64	100.41%
2023	427,078.65	424,453.40	607.57	2,614.23	131.71	427,806.91	100.17%
SPD3 - SONOMA PID IA #3							
2025	426,350.79	422,374.05	493.05	2,224.67	164.91	425,256.68	99.74%
2024	405,349.07	401,049.41	604.97	1,679.11	167.90	403,501.39	99.54%
2023	398,983.49	397,304.38	306.37	0.00	0.00	397,610.75	99.65%
SRC - ROYSE CITY ISD							
2025	59,054,149.89	57,600,023.02	167,401.42	602,954.48	226,491.41	58,596,870.33	99.22%
2024	59,657,229.37	58,881,199.14	196,853.27	421,670.20	225,486.89	59,725,209.60	100.11%
2023	53,955,235.32	53,463,963.26	177,418.48	467,606.04	205,341.61	54,314,329.39	100.66%
SRW - ROCKWALL ISD							
2025	172,778,616.94	169,765,298.06	523,380.55	1,909,360.28	607,428.67	172,805,467.56	100.01%
2024	164,580,119.38	163,177,373.99	216,550.76	807,820.47	345,640.57	164,547,385.79	99.98%
2023	148,432,123.75	147,623,320.20	450,662.97	1,601,374.37	397,691.71	150,073,049.25	101.10%
USPD - UNION SQUARE PID							
2025	328,250.88	325,349.31	382.60	2,414.57	494.27	328,640.75	100.11%
2024	319,836.72	317,884.21	333.94	1,903.27	363.10	320,484.52	100.20%
2023	311,857.72	309,675.87	289.45	524.07	54.60	310,543.99	99.57%

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.

Line	Voter-Approval Rate 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. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,635,148,499
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.0000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 1.4662 /\$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. ³⁷ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.2552 /\$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.	\$ 0.0000 /\$100
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0000 /\$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).	\$ 1.4662 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.2672 /\$100

Enter the current year NNR tax rate from Line 26.

43 Voter-Approval Tax Rate \$ 1.4662 /\$100

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

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)