Resolution of the Board to Set Tax Rate

(If Maintenance and Operations Tax Revenue Will Exceed Previous Year)

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[NOTE: For information on legal requirements related to adopting the district's tax rate, see TASB Policy CCG(LEGAL). Municipal districts and common school districts should consult CCG(LEGAL) and, if necessary, legal counsel in developing their exhibits.

Use this form if the board will adopt a tax rate that, if applied to total taxable value, will impose an amount of maintenance and operations taxes that exceeds the amount imposed in the preceding year.**]**

Date: August 24, 2026

On this date, we, the Board of Trustees of the Trenton Independent School District, hereby levy or set the tax rate on $100 valuation for the District for the tax year 2026 at a total tax rate of $1.188200, to be assessed and collected by the duly specified assessor and collector as follows:

$0.688200 for the purpose of maintenance and operations, and

$0.50000 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

[NOTE: Texas Tax Code section 26.05(b) requires that the following statement appear in type larger than that used in other parts of this document. See CCG(LEGAL) for requirements to post a similar statement on the district's website.**]**

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

[NOTE: Include the following statement if the tax rate exceeds the no-new-revenue maintenance and operations rate. Texas Tax Code section 26.05(b) requires that this statement appear in type larger than that used in other parts of this document. See CCG(LEGAL) for requirements to post a similar statement on the district's website.**]**

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.02% *(insert percentage by which the tax rate exceeds the no-new-revenue maintenance and operations rate)* PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.00 *(insert amount)*.

Adopted this 24 *(date)* day of August *(month)*, 2026 *(year)*, by the Board of Trustees.

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TASB Legal Services

President's signature

Secretary's signature

This document is provided for educational purposes and contains information to facilitate a general understanding of the law. References to judicial or other official proceedings are intended to be a fair and impartial account of public records, which may contain allegations that are not true. This publication is not an exhaustive treatment of the law, nor is it intended to substitute for the advice of an attorney. Consult your own attorney to apply these legal principles to specific fact situations.

Updated August 2025.

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NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Trenton ISD will hold a public meeting at 7:00 PM, August 24, 2026 in 2293 FM 815, Trenton, Texas 75490. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

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

Maintenance Tax	$0.688200/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.500000/$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	9.54 % increase
Debt Service	5.94 % increase
Total Expenditures	8.70 % increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$892,642,311	$106,237,161
Total appraised value* of new property**	$735,810	$69,453,680
Total taxable value*** of all property	$561,527,770	$607,486,425
Total taxable value*** of new property**	$735,810	$32,406,551

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $59,715,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$0.707200	$0.500000	$1.207200	$9,231	$10,931
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.831340	$0.555410	$1.386750	$10,437	$10,457
Proposed Rate	$0.688200	$0.500000	$1.188200	$9,814	$10,583

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

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

	Last Year	This Year
Average Market Value of Residences	$357,688	$373,956
Average Taxable Value of Residences	$217,688	$214,939
Last Year's Rate Versus Proposed Rate per $100 Value	$1.207200	$1.188200
Taxes Due on Average Residence	$2,627.93	$2,553.91
Increase (Decrease) in Taxes		$-74.02

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

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $1.2180. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.2180.

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)	$9,600,000
Interest & Sinking Fund Balance(s)	$1,374,699

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

Trenton ISD	903-989-2245
School District's Name	Phone *(area code and number)*
702 S. Ballentine, Trenton, TX 75490	www.trentonisd.org
School District's Address, City, State, ZIP Code	School District's Website Address

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

This worksheet is for **school districts 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://www.trentonisd.org/page/finance-required-postings

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]	$ 574,495,921
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]	$ 56,575,796
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 517,920,125
4.	**Prior year total adopted tax rate.**	$ 1.2072 /$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.	$ 517,920,125
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: .. + $ 20,987,920 **C. Value loss.** Add A and B. [7]	$ 20,987,920
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.** ..... $ 4,961,560 **B. Current year productivity or special appraised value:** ..... - $ 26,960 **C. Value loss.** Subtract B from A. [8]	$ 4,934,600
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 25,922,520
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 491,997,605
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 5,939,395
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]	$ 15,572
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.	$ 5,954,967

[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] ..... $ 607,486,425 **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.	$ 607,486,425
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]	$ 63,801,992
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]	$ 543,684,433
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.	$ 32,406,551
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 32,406,551
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 511,277,882
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.1647 /$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]	$ 0.5979 /$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 ..... $ 0.0903 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.0903 /$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]	$ 0.6882 /$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: ..... $ 3,353,025 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. ..... – $ 570,140 D. **Adjust debt:** Subtract B and C from A.	$ 2,782,885

[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.	$ 2,782,885
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] 96.60 % B. Enter the prior year actual collection rate 0.00 % C. Enter the 2024 actual collection rate 0.00 % D. Enter the 2023 actual collection rate 0.00 %	96.60 %
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.	$ 2,880,833
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 543,684,433
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.5298 /$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]	$ 1.2180 /$100

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 543,684,433
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.	$ 1.2180 /$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.*	$ 1.2072 /$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

[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.	$ 0.0000 /$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).	$ 1.2180 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.1647 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2180 /$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 Jeremy Strickland
Printed Name of School District Representative

sign here Jeremy Strickland
School District Representative

July 29, 2026
Date

[40] Tex. Tax Code §26.04(c)

STI-TRENTON ISD (2026) Count : 3,115

Market

Improvement	Count	Value
Homesite	1,461	353,726,112
Non Homesite	750	165,540,104
New Homesite	140	35,932,598
New Non Hs	51	33,216,160

Land	Count	Value
Homesite	1,471	157,138,130
Non Homesite	910	112,918,230
New Homesite	1	30,000
New Non Hs	0	0

Prod Mkt	Count	Value
Agricultural	727	344,406,460
Inventory	0	0
Timber	0	0

Other	Count	Value
Mineral	0	0
Personal	246	52,726,465
New Personal	0	0

Impr Market		Land Market		Prod Market		Other		Total Market
588,414,974	(+)	270,086,360	(+)	344,406,460	(+)	52,726,465	(=)	1,255,634,259

Loss

Cap Loss	Count	Value
General HS	386	24,226,903
Circuit Breaker	151	7,584,494

Productivity	Count	Prod Value	Prod Loss
Agricultural	727	2,752,490	341,653,970
Inventory	0	0	0
Timber	0	0	0
Timber78	0	0	0

Cap Loss		Prod Loss		Total Loss
31,811,397	(+)	341,653,970	(=)	373,465,367

Deductions

Homestead	Count	Value
General	852	108,919,423
Frozen	422	52,783,568
Local	0	0
Local Frozen	0	0
Local %	0	0
Local % Fzn	0	0
Total Hs		161,702,991

Over 65	Count	Value
General	29	1,477,755
Frozen	316	16,191,704
Local	0	0
Local Frozen	0	0
Total Os		17,669,459

Disabled	Count	Value
General	3	144,522
Frozen	28	1,428,047
Local	0	0
Local Frozen	0	0
Total Dis		1,572,569

Disabled Veteran	Count	Value
General	61	593,020
Frozen	11	107,310
100% Homesite	50	17,252,890
Total Dis Vet		17,953,220

Miscellaneous	Count	Value
Abatements	0	0
Polution Control	2	324,398
Freeport	2	6,874,680
Minimum Value	241	8,615,825
Temp Disaster	0	0
Other	0	0
Total Other		15,814,903

Const Exempt	Count	Value
General	68	106,354,290
Prorated	0	0
Total Exempt		106,354,290

Assessed		Total Deductions
882,168,892	(+)	321,067,432

Taxable / Tax

New Frozen Taxable		Taxable Frozen		Taxable Non Frozen		Total Taxable
222,740	(+)	58,075,671	(+)	502,592,219	(=)	560,890,630

		Taxable Loss
		37,561,075

	2026	Rate Per $100
		0.012072

New Frozen Tax		Tax Frozen		Tax Non Frozen		Total Tax
2,688.90	(+)	263,324.84	(+)	6,051,620.65	(=)	6,317,634.39

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	1,274	452,222,737
New Taxable	173	32,131,629
Legal Acres		26,866.399
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	560,890,630
M&O Taxable	560,890,630
VLA Cap Loss	0

Certifiable	Value
Market	1,255,634,259
% Protested	0%
Taxable	560,890,630
Tax	6,317,634.39

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

Fannin Central Appraisal District
831 W. State Highway 56
Bonham, Texas 75418
(903) 583-8701 Fax: (903) 583-8015

July 22, 2026

Taxing Units
Fannin County, Texas

Trenton ISD

To Whom it May Concern,

The following will be necessary for your 2026 Truth in Taxation calculations:

Prior year taxable value lost due to court appeals of ARB decisions:	$
Prior year taxable value subject to an appeal under Chapter 42, as of July 25:	$
Tax year 2024 and prior refunds:	$ 15,572
Tax year 2025 excess debt collections:	$ 00
Anticipated collection rate (Texas Property Tax Code 26.04b):	96.6%

The following may be needed for your rate publication and/or your budget hearing notice:
2026 **average** homestead market value: $373,956
2026 **average** homestead taxable value: $214,939

2025 **median** homestead taxable value: $174,183
2026 **median** homestead taxable value: $194,195

If we calculate the tax rates for your taxing unit, this is just to keep you informed.

As always, please contact me if you have any questions.

Sincerely,

Christie Ussery, RPA, RTA, CTA
Deputy Chief Appraiser

EFFECTIVE TAX RATE TOTALS YEAR 2026

Entity: STI		School	Non School
2025 Taxable Value	517,507,227	**Line 1**	**Line 1**
2025 25.25(d) Adjustments	0	**Line 1**	**Line 1**
2025 Appeal Under Chapter 42 as of July 25	0	**Line 1**	**Line 1**
2025 Tax Ceilings	50,554,968	**Line 2**	**Line 2**
2025 Appraised I&S value of property subject to chapter 313 agreement	0.00	**Line 4A**	**Line 29**
2025 Limited M&O value of property subject to vhapter 313 agreement	0.00	**Line 4B**	
2025 Maintenance and Operations Rate	0.007072		
2025 Interest and Sinking Rate	0.005		
2025 Total Adopted Tax Rate	0.012072	**Line 4**	**Line 4**
2026 New Absolute Exemptions	0	**Line 10A**	**Line 10A**
2026 New Partial Exemptions	19,883,986	**Line 10B**	**Line 10B**
2025 Market Value of New 2026 Productivity	4,961,560	**Line 11A**	**Line 11A**
2026 New Productivity or Special Appraised Value	26,960	**Line 11B**	**Line 11B**
2026 Territory annexed after Jan. 1 of the prior tax year.	0	**Line 30**	**Line 33**
2026 Certified values	560,890,630	**Line 17A**	**Line 18A**
2026 Pollution Control Exemption	0	**Line 17B**	**Line 18C**
2026 Taxable Value of Properties Under Protest		**Line 18A**	**Line 19A**
* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest			
2026 Tax Ceilings - Taxable Value	58,075,671	**Line 19**	**Line 20**
2026 New value of property subject to chapter 313 agreements	0		
2026 Total Taxable Value of New Improvements and New Personal Property	32,131,629	**Line 23**	**Line 24**
2026 TIF zone value	0		**Line 18D**

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

District Number	District Name	Tax Year 2026 MCR
182905	STRAWN ISD	**0.6169**
140908	SUDAN ISD	**0.6254**
112910	SULPHUR BLUFF ISD	**0.6097**
112901	SULPHUR SPRINGS ISD	**0.5689**
110907	SUNDOWN ISD	**0.6254**
057919	SUNNYVALE ISD	**0.5940**
171902	SUNRAY COLLEGIATE ISD	**0.6192**
020906	SWEENY ISD	**0.6254**
143905	SWEET HOME ISD	**0.6005**
177902	SWEETWATER ISD	**0.6036**
205907	TAFT ISD	**0.5792**
153904	TAHOKA ISD	**0.6254**
146907	TARKINGTON ISD	**0.5938**
201910	TATUM ISD	**0.6008**
246911	TAYLOR ISD	**0.5689**
081904	TEAGUE ISD	**0.6192**
014909	TEMPLE ISD	**0.5809**
210904	TENAHA ISD	**0.6148**
022004	TERLINGUA CSD	**0.5628**
222901	TERRELL COUNTY ISD	**0.6254**
129906	TERRELL ISD	**0.5905**
019907	TEXARKANA ISD	**0.6169**
084906	TEXAS CITY ISD	**0.6236**
211901	TEXHOMA ISD	**0.6192**
056902	TEXLINE ISD	**0.6254**
166905	THORNDALE ISD	**0.5689**
246912	THRALL ISD	**0.5666**
149902	THREE RIVERS ISD	**0.6169**
072901	THREE WAY ISD	**0.5996**
224901	THROCKMORTON COLLEGIATE ISD	**0.6254**
158902	TIDEHAVEN ISD	**0.5634**
210905	TIMPSON ISD	**0.5628**
091907	TIOGA ISD	**0.6106**
111903	TOLAR ISD	**0.5628**
091918	TOM BEAN ISD	**0.6164**
101921	TOMBALL ISD	**0.6098**
071908	TORNILLO ISD	**0.5628**
221905	TRENT ISD	**0.5689**
074912	TRENTON ISD	**0.5979**
107907	TRINIDAD ISD	**0.6100**
228903	TRINITY ISD	**0.6254**
212904	TROUP ISD	**0.6039**