2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

REFUGIO I S D	361-526-2023
School District's Name	Phone *(area code and number)*
808 COMMERCE, ROOM 109 REFUGIO , TX 78377	www.co.refugio.tx.us
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 521,467,836
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]	$ 5,209,682
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 516,258,154
4.	**Prior year total adopted tax rate**.	$ 0.851639 /$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.	$ 516,258,154
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: $ 339,360 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 1,136,375 **C. Value loss.** Add A and B. [7]	$ 1,475,735
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.** $ 101,680 **B. Current year productivity or special appraised value:** - $ 860 **C. Value loss.** Subtract B from A. [8]	$ 100,820
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,576,555
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 514,681,599
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 4,383,229
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]	$ 11,636
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.	$ 4,394,865

[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] . . . . . . $ 479,421,648 **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.	$ 479,421,648
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] . . . . . . $ 14,448 **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.	$ 14,448
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]	$ 6,954,607
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]	$ 472,481,489
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 2,250,304
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 2,250,304
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 470,231,185
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.934617 /$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]	$ 0.602200 /$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 . . . $ 0.050000 /$100 B. $0.05 per $100 of taxable value . . . $ 0.0500 /$100	$ 0.050000 /$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]	$ 0.652200 /$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: . . . $ 1,157,725 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. . . . – $ 154,254 D. **Adjust debt:** Subtract B and C from A.	$ 1,003,471

[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.	$ 1,003,471
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] 100.00 % B. Enter the prior year actual collection rate 100.52 % C. Enter the 2024 actual collection rate 99.42 % D. Enter the 2023 actual collection rate 100.65 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 1,003,470
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 472,481,489
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.212382 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 0.864582 /$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.*	$ 472,481,489
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.864582 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.851639 /$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.	$ 0.851639 /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.000000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 0.864582 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 0.934617 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 0.864582 /$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 LIZ L. KELLEY, TAC

Printed Name of School District Representative

sign here Liz L. Kelley, TAC

School District Representative

08/04/2026

Date

[40] Tex. Tax Code §26.04(c)

LIZ L. KELLEY
REFUGIO COUNTY
TAX ASSESSOR-COLLECTOR
808 COMMERCE ST. RM 109
REFUGIO, TX 78377

361-526-2023 **361-526-2279(FAX)**

July 28, 2026

CERTIFICATION OF 2026 ANTICIPATED COLLECTION RATE

REFUGIO ISD

I, Liz L. Kelley, Refugio County Tax Assessor-Collector, solemnly swear that the anticipated collection rate for 2026 for Refugio ISD has been estimated to be 100%

(Pursuant to Section 26.04 (b) of the Texas Property Tax Code.)

LIZ L. KELLEY
REFUGIO COUNTY
TAX ASSESSOR-COLLECTOR
808 COMMERCE ST. RM 109
REFUGIO, TX 78377

361-526-2023 361-526-2279(FAX)

July 29, 2026

CERTIFICATION OF 2025 EXCESS DEBT COLLECTIONS

Refugio ISD

"I, Liz L. Kelley, Refugio County Tax Assessor-Collector, solemnly swear, that the excess debt service funds collected in 2025 for Refugio ISD Interest & Sinking Fund has been determined to $0.00.

(Pursuant to Section 26.04(b) of the Texas Property Tax Code.)

TNT2026 Data Entry Required for School Districts

Entity Name Refugio ISD   Date Submitted 8/3/2026

Additional Data Entry Needed for Voter Approval Rate

2026 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from TEA. ***This figure will likely be available in August***	.6022
Enter the district's 2025 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	.05

Data Entry Needed for Debt Service

2026 total debt to be paid*:	1,157,825
-Amount (if any) paid from unencumbered fund:	
-State aid (if any) from EDA and/or IFA:	154,254
=Total 2025 debt to be paid with property tax revenue:	1,003,571

Comparison of Proposed Rates with Last Year's Rates

This information can be found on the "Notice" tab of the current Region XIII State Aid Template

	Maintenance & Operations	Interest & Sinking	Local Revenue per Student	State Revenue per Student
Last Year's Rate	.6522	.199439	$7,912	$ 9,842
Rate to Maintain Same Level of Maintenance & Operation Revenue & Pay Debt Service	.64887	.21240	$7,536	$10,268
Proposed Rate	.6522	.21230	$7,500	$ 10,369

Data Entry Needed for Notice of Public Meeting to Discuss Budget & Proposed Tax Rate

	Will the District be holding separate meetings to discuss the budget and the proposed tax rate? (Yes/No)	NO
	Date, Time, and Place of Public Hearings	Aug. 27, 2026 5:30pm
	Amount Budgeted for Maintenance and Operations This Fiscal Year	
	Amount Budgeted for Maintenance and Operations Last Fiscal Year	10,856,845 (199 only)
	Amount Budgeted for Debt Services This Fiscal Year	1,181,086
	Amount Budgeted Debt Services Last Fiscal Year	1,167,201
A.	Total amount of outstanding and unpaid bonded indebtedness	15,755,000 (Principal only
B.	Maintenance & Operations Fund Balance(s)	4,713,~~946~~244
	Interest & Sinking Fund Balance(s)	710,455
	Total appraised value* of all property in preceding tax year	

B. M+O = Audit 5085,946 – 372,000 (deficit)

A. 16,325,000 – 570,000 = $15,755,000
pd 2025/2026

2026 TAX RATE INFORMATION WORKSHEET
(Schools)

CURRENT YEAR DEBT SERVICE
The unit plans to pay the following amounts for long-term debts that are secured by property taxes.
These amounts will be paid from property tax revenues.

PLEASE NOTE: TRUTH-IN-TAXATION GUIDE LINES FOR DEBT:

1) Debts that are paid by property taxes, 2) Debt is secured by property taxes, 3) Debt is scheduled for payment over a period longer than one year, and (4) Debt is not classified in the unit's budget as maintenance & operations expenses. Refer to Tax Code Secs. 26.012 and 26.04.

Description of Debt	Principal	Interest	Other	Total Payments
Series 2015	400,000	372,725		$772,725
Series 2016	195,000	190,100		$385,100

Total of all total payments listed above	1,157,825
Less amount (if any) paid from funds listed in schedule A	
Less amount (if any) paid from State Aide	ASAHE - 154,254
Total of current debt service to be paid from current tax levy	$1,003,571

Please initial here if above is not applicable ________

I hereby certify that the above information is correct and is to be used in calculating the 2026 Voter Approval Tax Rate for the Taxing Entity named below.

TAXING ENTITY: ______________________________

SIGNATURE: ______________________________

TITLE: ______________________________

DATE: ______________________________

2026-27 TABLE FOR: NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Comparison of Proposed Rates with Last Year's Rates

	Maintenance and Operations	Interest and Sinking Fund*	Total	Local Revenue per Student	State Revenue per Student
Last Year's Rate	$0.65220	$0.199439 *	$0.851639	$7,912	$9,842
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.64857	$0.212404 *	$0.860976	$7,533	$10,271
Proposed Rate	$0.65220	$0.212382 *	$0.864582	$7,500	$10,377

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

Refugio ISD

REFUGIO COUNTY TAX OFFICE
EXCESS DEBT SERVICE TAX COLLECTIONS REPORT FOR JULY 1, 2025 THRU JUNE 30, 2026

ENTITY: 32 - REFUGIO I.S.D.

MONTH	YEAR	1 CURRENT COLLECTIONS	2 DELINQUENT COLLECTIONS	3 P&I	4 TOTAL	5 CURRENT I&S (INCLUDES P&I)	6 DELINQUENT I&S (INCLUDES P&I)	7 CURRENT M&O (INCLUDES P&I)	8 DELINQUENT M&O (INCLUDES P&I)	TOTAL
7	2025	0.00	21,564.20	7,034.72	28,598.92	0.00	7,906.20	0.00	20,692.72	28,598.92
8	2025	0.00	15,543.74	3,347.99	18,891.73	0.00	5,642.17	0.00	13,249.56	18,891.73
9	2025	0.00	16,648.45	4,160.94	20,809.39	0.00	5,869.83	0.00	14,939.56	20,809.39
10	2025	399,977.97	12,992.60	3,480.29	416,450.86	93,668.10	4,812.31	306,309.87	11,660.58	416,450.86
11	2025	1,988,388.06	6,506.95	1,514.38	1,996,409.39	465,646.30	2,354.52	1,522,741.76	5,666.81	1,996,409.39
12	2025	270,493.61	40,454.93	1,903.90	312,852.44	63,345.30	4,953.40	207,148.31	37,405.43	312,852.44
1	2026	409,096.05	18,371.14	6,138.59	433,605.78	95,803.23	7,055.11	313,292.82	17,454.62	433,605.78
2	2026	631,821.71	1,301.00	2,172.00	635,294.71	148,372.59	500.15	485,204.25	1,217.72	635,294.71
3	2026	66,083.69	12,563.71	11,568.72	90,216.12	16,745.72	4,945.42	54,760.90	13,764.08	90,216.12
4	2026	34,625.19	1,719.32	3,552.48	39,896.99	8,817.04	673.98	28,833.30	1,572.67	39,896.99
5	2026	26,038.50	1,158.97	2,528.65	29,726.12	6,451.40	529.87	21,097.23	1,647.62	29,726.12
6	2026	55,296.90	3,075.67	3,675.11	62,047.68	13,551.09	1,198.61	44,314.90	2,983.08	62,047.68
TOTAL:		**3,881,821.68**	**151,900.68**	**51,077.77**	**4,084,800.13**	**912,400.77**	**46,441.57**	**2,983,703.34**	**142,254.45**	**4,084,800.13**
ADJUSTMENTS:		**48,498.64**	**61,919.39**	**7,007.08**	**117,425.11**	**11,494.72**	**11,726.86**	**37,589.76**	**56,613.77**	**117,425.11**
TOTAL NET:		**3,833,323.04**	**89,981.29**	**44,070.69**	**3,967,375.02**	**900,906.05**	**34,714.71**	**2,946,113.58**	**85,640.68**	**3,967,375.02**

TOTAL COLUMNS 5 & 6: 935,620.76

Tax Code 26.012(10)

[Effective January 1, 2020] "Excess collections" means the amount, if any, by which debt taxes collected in the preceding year exceeded the amount anticipated in the preceding year's calculation of the voter-approval tax rate, as certified by the collector under Section 26.04(b).

REFUGIO COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

Program Name : etr prior yr refunds v1.11
Report Date : 07/23/2026 01:26 PM

Request Sequence No. : 5206037 Tax Unit : 32 - REFUGIO I.S.D.

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
00244005200000000000	2023	32	-959.20	0.669200	0.290000	0.000000	-669.20	-290.00	0.00
00290009000000000000	2023	32	-878.26	0.669200	0.290000	0.000000	-612.73	-265.53	0.00
00290009800000000000	2023	32	-959.20	0.669200	0.290000	0.000000	-669.20	-290.00	0.00
00320002200000000000	2023	32	-959.20	0.669200	0.290000	0.000000	-669.20	-290.00	0.00
00326026200000000000	2023	32	-1,055.12	0.669200	0.290000	0.000000	-736.12	-319.00	0.00
00326041580000000000	2023	32	-584.25	0.669200	0.290000	0.000000	-407.61	-176.64	0.00
00360006250200000000	2023	32	-159.52	0.669200	0.290000	0.000000	-111.30	-48.22	0.00
00440001400000000000	2023	32	-1,055.12	0.669200	0.290000	0.000000	-736.12	-319.00	0.00
00126359900140	2024	32	-70.28	0.666900	0.290000	0.000000	-48.98	-21.30	0.00
00190002400000000000	2024	32	-731.26	0.666900	0.290000	0.000000	-509.64	-221.62	0.00
00244005200000000000	2024	32	-719.15	0.666900	0.290000	0.000000	-501.20	-217.95	0.00
00290009800000000000	2024	32	-956.90	0.666900	0.290000	0.000000	-666.90	-290.00	0.00
00320002200000000000	2024	32	-956.90	0.666900	0.290000	0.000000	-666.90	-290.00	0.00
00326026200000000000	2024	32	-1,052.59	0.666900	0.290000	0.000000	-733.59	-319.00	0.00
00326027600000000000	2024	32	-134.18	0.666900	0.290000	0.000000	-93.52	-40.66	0.00
00326032500000000000	2024	32	-95.69	0.666900	0.290000	0.000000	-66.69	-29.00	0.00
00326041580000000000	2024	32	-572.80	0.666900	0.290000	0.000000	-399.20	-173.60	0.00
00360006250200000000	2024	32	-291.28	0.666900	0.290000	0.000000	-203.00	-88.28	0.00
00370002700000000000	2024	32	-326.49	0.666900	0.290000	0.000000	-227.54	-98.95	0.00
00370004630000000000	2024	32	-637.96	0.666900	0.290000	0.000000	-444.62	-193.34	0.00
00370005700000000000	2024	32	-470.99	0.666900	0.290000	0.000000	-328.25	-142.74	0.00
00440001400000000000	2024	32	-1,052.59	0.666900	0.290000	0.000000	-733.59	-319.00	0.00
00440002400000000000	2024	32	-1,052.59	0.666900	0.290000	0.000000	-733.59	-319.00	0.00
01000000680023000000	2024	32	-956.90	0.666900	0.290000	0.000000	-666.90	-290.00	0.00
TAX UNIT 32 TOTALS			-16,688.42				-11,635.59	-5,052.83	0.00

Refugio Central Appraisal District

PO Box 156 / 420 N Alamo / Refugio, Texas 78377 / (361) 526-5994 / FAX (361) 526-4144 / www.refugiocad.org

July 24, 2026

Refugio ISD
Attn: Melissa Gonzales, Supt.
212 W. Vance St.
Refugio, TX 78377

Dear Ms. Gonzales:

As a courtesy to all taxing jurisdictions in this District, I hereby report the total market and taxable values for the current and preceding tax years as follows:

Total Appraised Value and Total Taxable Value

	2025 (Does NOT include Bee or Victoria Counties)	2026 (Does NOT include Bee or Victoria Counties)
Total Market Value of All Property*----------------- *(including new property)	$1,088,480,801	$1,043,668,409
Total Market Value of New Property-----------------	$19,784,790	$3,232,910
Total Taxable Value of All Property*----------------- *(including new property)	$456,385,006	$428,334,417
Total Taxable Value of New Property----------------	$7,534,260	$1,615,390
Average Market Value of Residences---------------	$119,854	$115,498
Average Taxable Value of Residences-------------	$43,870	$45,125

Please let me know if I may be of any further help to you.

Sincerely,

Phillip E Gonzales
Chief Appraiser

Land		Value	# of Items	Exempt
Homesite	(+)	13,848,160	840	0
Non Homesite	(+)	41,324,630	1,567	15,398,480
Productivity Market	(+)	401,925,370	1,677	0
Income	(+)	810,680	4	0
Total Land	(=)	*457,908,840*	*4,091*	*15,398,480*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	401,925,370	1,677	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	15,923,700	1,677	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*386,001,670*	*1,677*	
Improvements				
Homesite	(+)	119,939,350	835	0
New Homesite	(+)	623,890	9	0
Non Homesite	(+)	155,732,700	1,106	65,801,580
New Non Homesite	(+)	827,790	16	0
Income	(+)	5,798,769	8	0
Total Improvement	(=)	*282,922,499*	*1,974*	*65,801,580*
Personal				
Homesite	(+)	3,440,860	47	0
New Homesite	(+)	214,880	2	0
Non Homesite	(+)	22,243,010	300	1,934,210
New Non Homesite	(+)	1,566,350	33	535,860
Total Personal	(=)	*27,465,100*	*382*	*2,470,070*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	94,405,420	1,919	
Industrial Real	(+)	15,523,190	5	
Industrial/Utility Personal Property	(+)	165,443,360	256	
Total Mineral Market Value	(=)	*275,371,970*	*2,180*	
Total Real & Personal Market	(+)	768,296,439	6,447	
Total Mineral/Industrial Market	(+)	275,371,970	2,180	
Total Market Value	(=)	**1,043,668,409**	**8,627**	
20% MIUP Circuit Breaker Limitation	(-)	9,118,780	829	
10% Homestead Cap Loss	(-)	21,525,530	623	
20% Circuit Breaker Limitation	(-)	5,239,281	309	
Total Market After Cap	(=)	*1,007,784,818*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	386,001,670	1,677	
Total Market Taxable	(=)	**621,783,148**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	83,701,400	172	215,010	24
Under $500/$2500	0	0	57,810	320
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	4,740,330	155	2,534,530	48
BPP Exempt: Multi Situs on L1H/L2H	1,093,610	60	0	0
BPP Exempt: Multi Situs on J	0	0	5,367,390	86
BPP Exempt: Related Business Entity	0	0	135,031	5
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	480,800	2		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(includes Prorated Exempt of 31,270)	90,016,140		8,309,771	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*520,211,172*
Total Appraised Value (=)				**523,457,237**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	87,532,810	914
Senior S	(+)	6,116,730	137
Disabled B	(+)	676,070	15
DV 100%	(+)	590,810	8
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*94,916,420*	*1,074*
Local Discount	(+)	0	0
Disabled Veteran	(+)	206,400	21
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*95,122,820*	

Total Exemptions* (-) 95,122,820

32 - REFUGIO ISD Net Taxable Value (=) 428,334,417

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

Total Ceiling Tax (of ceilings applied):	$17,210.51
Total Freeze Taxable: (-)	5,128,010
New Imp/Pers with Ceiling: (+)	27,390
**Freeze Adjusted Taxable: (=)	423,233,797**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

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

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
421	440	0	25	0	0	0	50	28	0	0

Total Parcels*: 6,669* Parcel count is figured by parcel per ownership

Total Owners: 3,327

Total Items: 6,981

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

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

Special Certified Totals

New Improvement/Personal
Market: $3,232,910
Taxable:$1,615,390

+

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

=

Grand Total New Value
Taxable: $1,615,390

New AG/Timber
Market: $101,680
Taxable: $860
Value Loss: $100,820

Exempt Value of First Time Absolute Exemption:$339,360
Exempt Value of First Time Partial Exemption: $794,520

Average Values* (Includes protested & exempt value)

Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$150,192	775	Market	$116,399,000
Taxable	$22,256		Taxable	$17,248,460
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$155,706	850	Market	$132,350,360
Taxable	$25,196		Taxable	$21,416,650
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$151,181	900	Market	$136,063,570
Taxable	$23,805		Taxable	$21,424,200
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$74,264	50	Market	$3,713,210
Taxable	$151		Taxable	$7,550

Median Homestead Values* (Includes protested & exempt value)

DVET/Homestead	Market: $108,870	Market Value After Cap: $76,320	Net Taxable Value: $0
DVET/Disabled	Market: $178,690	Market Value After Cap: $161,200	Net Taxable Value: $0
DVET/Over 65	Market: $160,940	Market Value After Cap: $132,790	Net Taxable Value: $0
DISABLED HOMEST	Market: $133,900	Market Value After Cap: $87,200	Net Taxable Value: $0
HOMESTEAD EXEMP	Market: $127,130	Market Value After Cap: $106,030	Net Taxable Value: $0
OVER 65	Market: $123,510	Market Value After Cap: $98,950	Net Taxable Value: $0
ALL Homesteads	Market: $126,750	Market Value After Cap: $103,770	Net Taxable Value: $0

Land		Value	# of Items	Exempt
Homesite	(+)	14,372,670	860	0
Non Homesite	(+)	41,125,000	1,529	15,335,290
Productivity Market	(+)	400,905,960	1,682	0
Income	(+)	810,680	4	0
Total Land	(=)	*457,214,310*	*4,078*	*15,335,290*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	400,905,960	1,682	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	14,819,780	1,679	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*386,086,180*	*1,679*	
Improvements				
Homesite	(+)	126,798,150	857	0
New Homesite	(+)	2,829,540	231	0
Non Homesite	(+)	135,274,840	987	52,517,130
New Non Homesite	(+)	14,862,250	273	10,108,370
Income	(+)	6,637,301	8	0
Total Improvement	(=)	*286,402,081*	*2,356*	*62,625,500*
Personal				
Homesite	(+)	3,447,720	48	0
New Homesite	(+)	304,260	21	0
Non Homesite	(+)	20,240,310	296	660,040
New Non Homesite	(+)	1,703,090	50	127,790
Total Personal	(=)	*25,695,380*	*415*	*787,830*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	137,875,260	2,724	
Industrial Real	(+)	16,982,540	5	
Industrial/Utility Personal Property	(+)	162,936,630	265	
Total Mineral Market Value	(=)	*317,794,430*	*2,994*	
Total Real & Personal Market	(+)	769,311,771	6,849	
Total Mineral/Industrial Market	(+)	317,794,430	2,994	
Total Market Value	(=)	**1,087,106,201**	**9,843**	
20% MIUP Circuit Breaker Limitation	(-)	29,262,820	1,411	
10% Homestead Cap Loss	(-)	34,889,830	792	
20% Circuit Breaker Limitation	(-)	8,937,519	584	
Total Market After Cap	(=)	*1,014,016,032*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	386,086,180	1,679	
Total Market Taxable	(=)	**627,929,852**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	78,857,640	170	279,710	31
Under $500/$2500	99,190	93	57,400	436
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	504,420	2		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(Includes Prorated Exempt of 109,020)	79,461,250		337,110	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*538,974,709*
Total Appraised Value (=)				**548,131,492**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	85,469,926	937
Senior S	(+)	5,317,230	119
Disabled B	(+)	539,470	15
DV 100%	(+)	349,930	7
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*91,676,556*	*1,078*
Local Discount	(+)	0	0
Disabled Veteran	(+)	230,810	25
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*91,907,366*	
Total Exemptions*	(-)		91,907,366
32 - REFUGIO ISD Net Taxable Value	(=)		**456,224,126**

Bee Central Appraisal District
401 N. Washington St
Beeville, Texas 78102
P: 361-358-0193
F: 361-362-0140
www.beecad.org

CERTIFICATION OF VALUES

2026

Refugio ISD-Bee County

I, Deb Castaldo, Chief Appraiser of Bee County, by my signature affixed below, do hereby certify the taxable values for properties within the above-named tax unit for tax year 2026

Total Market Value	53,246,277
Total Taxable Value not in Protest	12,357,833
Total Taxable Value in Protest at lower value	14,448
Total Certified Taxable Value	12,372,281
Freeze Adjusted Taxable Value	10,625,673
Frozen Levy	9,404
New Taxable	0

Signed and certified on this the 22ND day of July, 2026

Deb Castaldo, RPA

Chief Appraiser

*70% was used to estimate the final value of the accounts remaining in protest.

Land		Value			
Homesite:		1,647,290			
Non Homesite:		2,695,650			
Ag Market:		27,986,750			
Timber Market:		0	Total Land	(+)	32,329,690

Improvement		Value			
Homesite:		10,779,770			
Non Homesite:		2,881,608	Total Improvements	(+)	13,661,378

Non Real	Count	Value			
Personal Property:	15	1,756,370			
Mineral Property:	28	1,319,423			
Autos:	0	0	Total Non Real	(+)	3,075,793
			Market Value	=	49,066,861

Ag	Non Exempt	Exempt			
Total Productivity Market:	27,986,750	0			
Ag Use:	276,640	0	Productivity Loss	(-)	27,710,110
Timber Use:	0	0	Appraised Value	=	21,356,751
Productivity Loss:	27,710,110	0			
			Homestead Cap	(-)	727,808
			23.231 Cap	(-)	239,021
			Assessed Value	=	20,389,922
			Total Exemptions Amount (Breakdown on Next Page)	(-)	6,770,856
			Net Taxable	=	13,619,066

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	5,119,348	1,694,372	9,404.66	9,433.70	29			
Total	5,119,348	1,694,372	9,404.66	9,433.70	29	Freeze Taxable	(-)	1,694,372
Tax Rate	0.8516390							

Line 2

Freeze Adjusted Taxable = 11,924,694

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
110,960.00 = 11,924,694 * (0.8516390 / 100) + 9,404.66

Certified Estimate of Market Value:	49,066,861
Certified Estimate of Taxable Value:	13,619,066

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Land		Value			
Homesite:		1,672,890			
Non Homesite:		2,696,860			
Ag Market:		31,020,040			
Timber Market:		0	**Total Land**	(+)	35,389,790
Improvement		**Value**			
Homesite:		10,623,680			
Non Homesite:		2,942,743	**Total Improvements**	(+)	13,566,423
Non Real	**Count**	**Value**			
Personal Property:	15	1,896,380			
Mineral Property:	21	570,644			
Autos:	0	0	**Total Non Real**	(+)	2,467,024
			Market Value	=	51,423,237
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	31,020,040	0			
Ag Use:	256,000	0	**Productivity Loss**	(-)	30,764,040
Timber Use:	0	0	**Appraised Value**	=	20,659,197
Productivity Loss:	30,764,040	0			
			Homestead Cap	(-)	481,893
			23.231 Cap	(-)	105,008
			Assessed Value	=	20,072,296
			Total Exemptions Amount (Breakdown on Next Page)	(-)	7,714,463
			Net Taxable	=	12,357,833

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Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	5,280,767	1,732,160	9,404.58	9,433.70	29			
Total	5,280,767	1,732,160	9,404.58	9,433.70	29	**Freeze Taxable**	(-)	1,732,160
Tax Rate	0.8516390							

line 19

Freeze Adjusted Taxable = 10,625,673

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
99,896.96 = 10,625,673 * (0.8516390 / 100) + 9,404.58

Certified Estimate of Market Value:	51,423,237
Certified Estimate of Taxable Value:	12,357,833

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

VICTORIA CENTRAL APPRAISAL DISTRICT

CERTIFICATION OF 2026 APPRAISAL ROLL
FOR
REFUGIO I.S.D.

"I, Keri Wickliffe, Chief Appraiser for the Victoria Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Victoria Central Appraisal District which lists property taxable by Refugio I.S.D. and constitutes the appraisal roll for Refugio I.S.D."

2026 Certified Appraisal Roll Information: (ARB Approved Totals)

ARB Approved Total Market Value	$ 102,394,867
ARB Approved Total Appraised Value	$ 43,409,251
ARB Approved Total Assessed Value	$ 43,079,057
ARB Approved Net Taxable Value	$ 38,729,398
ARB Freeze Adjusted Taxable Value	$ 38,634,961
Number of Accounts	463

2026 Uncertified Appraisal Roll Information (Under ARB Review Totals)

Total Market Value	$ 0
Total Appraised Value	$ 0
Total Assessed Value	$ 0
Total Net Taxable Value	$ 0
Freeze Adjusted Taxable	$ 0
Number of Accounts	0

NOTE: As required by Sec 26.01 the Appraisal District must report uncertified value withheld still under protest and not approved by the Appraisal Review Board at the time they approve the records of the Appraisal District

Chief Appraiser KfWoff Date 7/22/26

Received by Ashley Hernandez Date 7/22/26

2805 N. NAVARRO, SUITE 300, VICTORIA, TEXAS 77901 361-576-3621 FAX 361-578-1662

Land		Value			
Homesite:		518,252			
Non Homesite:		2,495,588			
Ag Market:		61,608,441			
Timber Market:		0	Total Land	(+)	64,622,281

Improvement		Value			
Homesite:		3,808,941			
Non Homesite:		2,952,905	Total Improvements	(+)	6,761,846

Non Real	Count	Value			
Personal Property:	51	26,834,020			
Mineral Property:	243	4,176,720			
Autos:	0	0	Total Non Real	(+)	31,010,740
			Market Value	=	102,394,867

Ag	Non Exempt	Exempt			
Total Productivity Market:	61,608,441	0			
Ag Use:	2,622,825	0	Productivity Loss	(-)	58,985,616
Timber Use:	0	0	Appraised Value	=	43,409,251
Productivity Loss:	58,985,616	0			
			Homestead Cap	(-)	121,202
			23.231 Cap	(-)	208,992
			Assessed Value	=	43,079,057
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,349,659
			Net Taxable	=	38,729,398

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Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	417,407	94,437	594.55	594.55	3			
Total	417,407	94,437	594.55	594.55	3	Freeze Taxable	(-)	94,437
Tax Rate	0.8516390							

Freeze Adjusted Taxable	=	38,634,961

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
329,624.95 = 38,634,961 * (0.8516390 / 100) + 594.55

Certified Estimate of Market Value:	102,394,867
Certified Estimate of Taxable Value:	38,729,398

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Land		Value			
Homesite:		553,970			
Non Homesite:		2,247,392			
Ag Market:		64,063,873			
Timber Market:		0	Total Land	(+)	66,865,235

Improvement		Value			
Homesite:		3,445,211			
Non Homesite:		3,166,346	Total Improvements	(+)	6,611,557

Non Real	Count	Value			
Personal Property:	53	25,322,630			
Mineral Property:	310	18,276,030			
Autos:	0	0	Total Non Real	(+)	43,598,660
			Market Value	=	117,075,452

Ag	Non Exempt	Exempt			
Total Productivity Market:	64,063,873	0			
Ag Use:	2,263,692	0	Productivity Loss	(-)	61,800,181
Timber Use:	0	0	Appraised Value	=	55,275,271
Productivity Loss:	61,800,181	0			
			Homestead Cap	(-)	66,020
			23.231 Cap	(-)	1,650,216
			Assessed Value	=	53,559,035
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,934,391
			Net Taxable	=	51,624,644

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	392,692	67,670	576.30	594.55	3			
Total	392,692	67,670	576.30	594.55	3	Freeze Taxable	(-)	67,670
Tax Rate	0.8516390							

Freeze Adjusted Taxable	=	51,556,974

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
439,655.60 = 51,556,974 * (0.8516390 / 100) + 576.30

Certified Estimate of Market Value:	117,075,452
Certified Estimate of Taxable Value:	51,624,644
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00