2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Columbus Independent School District
School District's Name

(979) 732-5704
Phone *(area code and number)*

105 Cardinal Lane, Columbus, TX, 78934
School District's Address, City, State, ZIP Code

https://www.columbusisd.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]	$ 1,845,002,426 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]	$ 178,489,151 Source
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,666,513,275
4.	**Prior year total adopted tax rate.**	$ 0.7630 /$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:** .... $ 15,435,587 Source **B. Prior year values resulting from final court decisions:** .... – $ 12,708,193 Source **C. Prior year value loss.** Subtract B from A.[4]	$ 2,727,394

[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 Source **B. Prior year disputed value:** .... – $ 0 Source **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 2,727,394
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,669,240,669
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 Source
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: .... $ 7,285,101 Source **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:..+ $ 55,564,869 Source **C. Value loss.** Add A and B. [7]	$ 62,849,970
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.** .... $ 10,924,302 Source **B. Current year productivity or special appraised value:** .... - $ 146,173 Source **C. Value loss.** Subtract B from A. [8]	$ 10,778,129
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 73,628,099
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,595,612,570
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 12,174,524
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]	$ 68,335 Source
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.	$ 12,242,859

[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] .... $ 2,012,568,088 **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.	$ 2,012,568,088
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] .... $ 2,007,814 **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.	$ 2,007,814
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]	$ 204,210,689
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]	$ 1,810,365,213
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.	$ 95,357,282
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 95,357,282
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 1,715,007,931
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.7139 /$100

Source Source Source Source Source Source Source Source

[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]	$ 0.5729 /$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 .... $ 0.0500 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.0500 /$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]	$ 0.6229 /$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: .... $ 2,093,287 Source B. Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 Source 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........ – $ 103,528 Source D. **Adjust debt:** Subtract B and C from A.	$ 1,989,759

[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)

[illegible]	[illegible]	[illegible]
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 43,980 Source
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 1,945,779
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 101.1100 % Source B. Enter the prior year actual collection rate 102.5900 % Source C. Enter the 2024 actual collection rate 101.1100 % Source D. Enter the 2023 actual collection rate 101.4900 % Source	101.1100 %
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.	$ 1,924,418
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,810,365,213
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.1063 /$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]	$ 0.7292 /$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.

[illegible]	[illegible]	[illegible]
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.*	$ 1,810,365,213
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.	$ 0.7292 /$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).

[illegible]	[illegible]	[illegible]
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$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)

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 .... $ 0.7139 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate .... $ 0.7292 /$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 ▶ Jennifer Demers
Printed Name of School District Representative

sign here ▶ Jennifer Demers
School District Representative

08/06/2026
Date

[40] Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

COLUMBUS ISD | 2026 | I&S Rate Requiring Board Action

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / Other	9
		CAD Docs / AUSTIN / Latest Prior Year Supplement	10
		CAD Docs / COLORADO / Latest Prior Year Supplement	11
2	Prior year tax ceilings	CAD Docs / AUSTIN / Latest Prior Year Supplement	12
		CAD Docs / COLORADO / Latest Prior Year Supplement	11
4IS	Prior year I&S tax rate	TEA / District	13
4MO	Prior year M&O tax rate	TEA / District	13
5A	Original prior year ARB values	CAD Docs / Other	14
		CAD Docs / Preliminary Estimates (4/30)	15
5B	Prior year values from final court decisions	CAD Docs / Other	14
		CAD Docs / Preliminary Estimates (4/30)	15
6A	Prior year ARB certified value	CAD Docs / Other	16
		CAD Docs / Preliminary Estimates (4/30)	15
6B	Prior year disputed value	CAD Docs / Other	16
		CAD Docs / Preliminary Estimates (4/30)	15
9	Prior year taxable value of deannexed territory	CAD Docs / COLORADO / Certified Reports (7/25)	17
		CAD Docs / Preliminary Estimates (4/30)	15
10A	Absolute exemptions — prior year market value	CAD Docs / AUSTIN / Certified Reports (7/25)	18
		CAD Docs / COLORADO / Certified Reports (7/25)	17
10B	Partial exemptions	CAD Docs / AUSTIN / Certified Reports (7/25)	18
		CAD Docs / COLORADO / Certified Reports (7/25)	17
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / AUSTIN / Certified Reports (7/25)	18
		CAD Docs / COLORADO / Certified Reports (7/25)	17
11B	Current year productivity or special appraised value	CAD Docs / AUSTIN / Certified Reports (7/25)	18
		CAD Docs / COLORADO / Certified Reports (7/25)	17
15IS	Taxes refunded — I&S (years preceding prior year)	*No source annotation*	
15MO	Taxes refunded — M&O (years preceding prior year)	*No source annotation*	
17A	Certified values	CAD Docs / AUSTIN / Certified Reports (7/25)	19
		CAD Docs / COLORADO / Certified Reports (7/25)	20
17B	Pollution control and energy storage system exemption	CAD Docs / COLORADO / Certified Reports (7/25)	17
		CAD Docs / Preliminary Estimates (4/30)	15
18A	Current year taxable value of properties under protest	CAD Docs / AUSTIN / Certified Reports (7/25)	19
		CAD Docs / COLORADO / Certified Reports (7/25)	21
18B	Current year value of properties not under protest or not certi…	CAD Docs / Preliminary Estimates (4/30)	15
19	Current year tax ceilings	CAD Docs / AUSTIN / Certified Reports (7/25)	18
		CAD Docs / COLORADO / Certified Reports (7/25)	22
20	Anticipated contested value	CAD Docs / Preliminary Estimates (4/30)	15
22	Total current year taxable value of properties in territory ann…	CAD Docs / COLORADO / Certified Reports (7/25)	17

		CAD Docs / Preliminary Estimates (4/30)	15
23	Total current year taxable value of new improvements	CAD Docs / AUSTIN / Certified Reports (7/25)	18
		CAD Docs / COLORADO / Certified Reports (7/25)	17
27	Current year maximum compressed tax rate (MCR)	TEA / District	23
28A	Prior year enrichment tax rate	TEA / District	13
30A	Total current year debt — property tax revenue	*No source annotation*	
30B	Subtract unencumbered fund amount	*No source annotation*	
30C	Subtract state aid received	TEA / District	13
31	Certified prior year excess debt collections	*No source annotation*	
33A	Current year anticipated collection rate	*No source annotation*	
33B	Current year - 1 actual collection rate	*No source annotation*	
33C	Current year - 2 actual collection rate	*No source annotation*	
33D	Current year - 3 actual collection rate	*No source annotation*	
38	TCEQ certified expenses for pollution control	*No source annotation*	
43	Prior year voter-approval tax rate (disaster adjustment)	*No source annotation*	

Blue page numbers are hyperlinks — click to navigate directly to the source documentation page.

Outlook

RE: Columbus ISD Tax rate calculation Worksheet info

From Tina Swonke <tswonke@austincad.org>
Date Mon 8/3/2026 4:38 PM
To Greg Cook <gcook@austincad.org>; Justin Barlow <jbarlow@moakcasey.com>
Cc MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>; Amy Herbrig <AHerbrig@austincad.org>; Kara Neumann <kneumann@austincad.org>

1 attachment (871 KB)
20260803163723496.pdf;

We did not have any litigation for Columbus ISD. 1 Yet we did have a 25.25(d) that resulted in a 50,000 adjust for line 1.
I have attached the 2025 certified information for you to get your totals for prior year information for our portion.

Tina Swonke, RTA
Director of Collection Administration

Austin County Appraisal District
979-865-9124 ext. 118
906 E Amelia St
Bellville TX 77418

From: Greg Cook <gcook@austincad.org>
Sent: Monday, August 3, 2026 2:03 PM
To: Tina Swonke <tswonke@austincad.org>
Subject: FW: Columbus ISD Tax rate calculation Worksheet info

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From: Justin Barlow <jbarlow@moakcasey.com>
Sent: Monday, August 3, 2026 12:41 PM
To: Greg Cook <gcook@austincad.org>
Cc: MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>
Subject: Columbus ISD Tax rate calculation Worksheet info

Good afternoon Mr. Cook,

We are helping Columbus ISD out with the tax rate calculation worksheet and notice of public meeting this year. The latest supplement for 2025 values we received for Columbus ISD didn't have any updated values for new property. Can you please let us know what should be entered here on the notice?

50-280 BUDGET MEETING NOTICE — TOTAL APPRAISED & TAXABLE VALUES (AUSTIN COUNTY APPRAISAL DISTRICT FOR COLUMBUS ISD)

FIELD	2025 (PRIOR)	2026 (CURRENT)
Total appraised value — all property	89,883,367	96,171,411
Total appraised value — new property	0	3,796,653
Total taxable value — all property	69,117,423	75,500,119
Total taxable value — new property	0	3,546,487

Also, can you let us know if the district has any litigation information to enter in on lines 5 & 6 of the tax rate calculation worksheet?

2025 Non-Certified History Recap - AUSTIN COUNTY APPRAISAL DISTRICT

(S04) - COLUMBUS ISD

Land		Value	# of Items	Exempt
Homesite	(+)	9,611,069	129	0
Non Homesite	(+)	14,508,002	211	1,539,203
Productivity Market	(+)	64,836,304	154	0
Income	(+)	0	0	0
Total Land	(=)	*88,955,375*	*494*	*1,539,203*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	64,836,304	154	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	440,524	154	
Land Ag Timber	(-)	0	0	
Productivity Loss	(=)	*64,395,780*	*154*	
Improvements				
Homesite	(+)	32,474,465	126	0
New Homesite	(+)	303,739	5	0
Non Homesite	(+)	27,090,271	209	2,210,088
New Non Homesite	(+)	2,456,064	13	0
Income	(+)	0	0	0
Total Improvement	(=)	*62,324,539*	*353*	*2,210,088*
Personal				
Homesite	(+)	992,191	11	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	2,037,789	39	76,599
New Non Homesite	(+)	291	1	0
Total Personal	(=)	*3,030,271*	*51*	*76,599*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	523,540	37	
Industrial Real	(+)	0	0	
Industrial/Utility Personal Property	(+)	6,333,990	19	
Total Mineral Market Value	(=)	*6,857,530*	*56*	
Total Real & Personal Market	(+)	154,310,185	898	
Total Mineral/Industrial Market	(+)	6,857,530	56	
Total Market Value	(=)	**161,167,715**	**954**	
20% MIUP Circuit Breaker Limitation	(-)	423,880	37	
10% Homestead Cap Loss	(-)	1,724,166	53	
20% Circuit Breaker Limitation	(-)	902,673	42	
Total Market After Cap	(=)	*158,116,996*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	64,395,780	154	
Total Market Taxable	(=)	**93,721,216**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	3,825,890	18	0	0
Under $500/$2500	9,519	14	2,440	15
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	0	0		
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		
	3,835,409		2,440	

Total Losses (includes Prod. Loss & Cap Loss) (=) *71,284,348*

Total Appraised Value (=) 89,883,367

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	16,807,454	140
Senior S	(+)	3,946,490	75
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*20,753,944*	*215*
Local Discount	(+)	0	0
Disabled Veteran	(+)	12,000	1
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	(=)	*20,765,944*	

Total Exemptions* (-) 20,765,944

S04 - COLUMBUS ISD Net Taxable Value (=) 69,117,423

1

Colorado County County

2025 CERTIFIED TOTALS

As of Supplement 50

CS - COLUMBUS ISD
Grand Totals

Property Count: 14,701 7/30/2026 7:56:35AM

Land		Value			
Homesite:		219,821,485			
Non Homesite:		360,353,806			
Ag Market:		3,936,814,661			
Timber Market:		10,220,610	Total Land	(+)	4,527,210,562

Improvement		Value			
Homesite:		779,007,489			
Non Homesite:		649,503,316	Total Improvements	(+)	1,428,510,805

Non Real	Count	Value			
Personal Property:	1,123	355,711,470			
Mineral Property:	2,358	35,729,997			
Autos:	0	0	Total Non Real	(+)	391,441,467
			Market Value	=	6,347,162,834

Ag	Non Exempt	Exempt			
Total Productivity Market:	3,937,927,891	9,107,380			
Ag Use:	35,508,260	57,420	Productivity Loss	(-)	3,902,329,161
Timber Use:	90,470	0	Appraised Value	=	2,444,833,673
Productivity Loss:	3,902,329,161	9,049,960			
			Homestead Cap	(-)	77,533,490
			23.231 Cap	(-)	104,012,705
			Assessed Value	=	2,263,287,478
			Total Exemptions Amount (Breakdown on Next Page)	(-)	487,403,021

1 **Net Taxable** = **1,775,884,457**

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	6,374,043	1,395,103	2,258.65	2,258.65	38
OV65	427,296,637	165,999,330	544,198.59	553,727.51	1,595
Total	433,670,680	167,394,433	546,457.24	555,986.16	1[illegible]3
Tax Rate	0.7630570				

2 **Freeze Taxable** (-) **167,394,433**

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
OV65	413,000	213,000	0	213,000	1
Total	413,000	213,000	0	213,000	1

Transfer Adjustment (-) 213,000

Freeze Adjusted Taxable = 1,608,277,024

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
12,818,527.65 = 1,608,277,024 * (0.7630570 / 100) + 546,457.24

Certified Estimate of Market Value:	6,347,162,834
Certified Estimate of Taxable Value:	1,775,884,457

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

2025 Non-Certified History Recap - AUSTIN COUNTY APPRAISAL DISTRICT (S04) - COLUMBUS ISD

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

Total Ceiling Tax (of ceilings applied):	$55,696.94
Total Freeze Taxable: (-)	10,881,718
New Imp/Pers with Ceiling: (+)	21,287
**Freeze Adjusted Taxable: (=)	58,256,992 **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
46	92	0	1	0	1	0	1	0	0	0

Total Parcels*:	524* Parcel count is figured by parcel per ownership
Total Owners:	405
Total Items:	684

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

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$302,036	84	Market	$25,371,040
Taxable	$141,527		Taxable	$11,888,284
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$311,563	95	Market	$29,598,531
Taxable	$148,401		Taxable	$14,098,136
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$288,591	106	Market	$30,590,722
Taxable	$133,271		Taxable	$14,126,683
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$90,199	11	Market	$992,191
Taxable	$2,595		Taxable	$28,547

Median Homestead Values* (includes protested & exempt value)

DISABLED HOMEST	Market: $133,080	Market Value After Cap: $133,080	Net Taxable Value: $0
HOMESTEAD EXEMP	Market: $267,929	Market Value After Cap: $267,830	Net Taxable Value: $127,830
OVER 65	Market: $301,048	Market Value After Cap: $298,111	Net Taxable Value: $101,906
WIDOW EXEMPTION	Market: $154,130	Market Value After Cap: $90,907	Net Taxable Value: $0
ALL Homesteads	Market: $293,205	Market Value After Cap: $277,871	Net Taxable Value: $110,256

COLUMBUS ISD

		SY 2024-25	SY 2025-26	SY 2026-27
Students				
1.	Refined Average Daily Attendance (ADA)	1,487.202	1,474.666	1,474.666
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	1,242.405	1,232.979	1,232.979
3.	Special Education FTEs — Detail Report	48.549	62.407	62.407
4.	Career & Technology FTEs	196.248	179.280	179.280
5.	Weighted ADA (WADA) — Detail Report	2,371.791	2,425.670	2,425.670
	WADA-to-ADA Ratio	*1.595*	*1.645*	*1.645*
6.	PEIMS Enrollment	1,659	1,593	1,593
Property Values				
7.	Prior Tax Year State Certified Property Value	$1,756,526,133	$1,659,281,481	$1,752,974,370
8.	Current Tax Year State Certified Property Value	$1,659,281,481	$1,752,974,370	$1,898,470,956
	Year-Over-Year Value Change	-5.54%	5.65%	8.30%
Tax Rates and Collections				
9.	Current Tax Year M&O Tax Rate	$0.666900	$0.656700	$0.622900
10.	Tier One Tax Year M&O Tax Rate	$0.616900	$0.606700	$0.572900
11.	Maximum Compressed Tax Rate	4MO, 4IS-28A [illegible]	$0.606700	$0.572900
	Tier Two, Level One Pennies (Golden Pennies)	[illegible]	$0.050000	$0.050000
	Tier Two, Level Two Pennies (Copper Pennies)	$0.000000	$0.000000	$0.000000
	VTCS 2784g Pennies (Unequalized Pennies)	$0.000000	$0.000000	$0.000000
12.	M&O Tax Collections — Detail Report	$11,121,077	$11,446,179	$11,750,709
	M&O Collections Relative to T2	*100.5%*	*99.4%*	*99.4%*
13.	I&S Tax Rate	$0.107300	$0.106300	$0.106300
14.	I&S Tax Collections	$1,793,723	$1,857,013	$1,993,691
	I&S Collections Relative to T8	*100.7%*	*99.7%*	*98.8%*
15.	Total Tax Collections	$12,914,800	$13,303,192	$13,744,400
16.	Total Tax Levy	$12,860,064	$13,633,989	$14,088,482
Funding Components				
17.	District Basic Allotment * TR / MCR	$6,160	$6,215	$6,215
18.	School Safety Allotment (SSA) ADA	1,487.202	1,474.666	1,474.666
19.	ASF ADA	1,470.705	1,487.202	1,474.666
20.	Per Capita Rate	$619.668	$471.190	$620.000
Program Intent Codes - Allotments				
Tier One Subchapter B and C Allotments		SY 2024-25	SY 2025-26	SY 2026-27
21.	11-Regular Program Allotment 48.051	$7,653,215	$7,662,964	$7,662,964
22.	Small and Mid-Size Allotment 48.101	$1,094,559	$1,293,395	$1,293,395
23.	23-Special Education Adjusted Allotment 48.102 *(spend 55% of amount)*	$1,733,664	$2,181,376	$2,181,376
24.	37-Dyslexia Allotment 48.103 *(spend 100% of amount)*	$57,288	$59,043	$59,043
25.	24-Compensatory Education Allotment 48.104 *(spend 55% of amount, spend req. repealed beginning with 25-26 school year)*	$1,443,869	$1,388,198	$1,388,198
26.	25-Bilingual Education Allotment 48.105 *(spend 55% of amount)*	$153,855	$153,905	$153,905
27.	22-Career and Technology Allotment 48.106 *(spend 55% of amount)*	$1,864,813	$1,782,376	$1,782,376
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*	$240,758	$272,662	$272,652
30.	21-Gifted & Talented Adjusted Allotment 48.109 *(spend 100% of amount)*	$30,397	$31,701	$31,701
31.	38-CCMR Outcomes Bonus 48.110 *(spend 55% of amount)*	$63,000	$61,000	$61,000
32.	Fast Growth Allotment 48.111	$0	$0	$0
33.	Teacher Incentive Allotment 48.112	$155,290	$183,438	$183,438
34.	Mentor Program Allotment 48.114	$0	$0	$0
	School Safety Allotment 48.115	$74,872	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		SY 2024-25	SY 2025-26	SY 2026-27
36.	99-Transportation Allotment 48.151	$163,160	$163,160	$163,160
37.	99-New Instructional Facility Allotment 48.152	$0	$0	$0
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	$1,239	$1,941	$1,941
39.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	$0	$0	$0
40.	College Preparation Assessment Reimbursement 48.155	$4,914	$6,198	$6,198
41.	Certification Examination Reimbursement 48.156	$2,678	$4,398	$4,398
	Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	*N/A*	*N/A*	$53,100
42.	Teacher Retention Allotment 48.158	*N/A*	$780,000	$780,000
43.	Support Staff Retention Allotment 48.1581	*N/A*	$64,849	$64,849
44.	Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159	*N/A*	$73,000	$73,000
45.	School Safety Allotment 48.160	*N/A*	$165,275	$165,275
46.	Allotment for Basic Costs 48.161	*N/A*	$168,658	$168,858
47.	Total Cost of Tier One — Detail Report	$14,777,671	$16,497,737	$16,650,837
48.	Local Fund Assignment	($10,236,107)	($10,635,296)	($10,676,340)
49.	Per Capita Distribution from Available School Fund (ASF)	($911,643)	($700,755)	($914,293)
Foundation School Program (FSP) State Funding				
50.	FSP State Share of Tier One *(Total Cost of Tier One - Local Fund Assignment - ASF)*	$3,629,921	$5,161,686	$4,760,204
51.	Tier Two — Detail Report	$710,569	$690,210	$617,898
52.	Other Programs — Detail Report	$148,337	$265,569	$296,895
53.	Total FSP Operations Funding	$4,488,827	$6,117,465	$5,674,998
State Aid by Fund Code / Object Code - Funding Source				
M&O State Aid		SY 2024-25	SY 2025-26	SY 2026-27
54.	199/5812 - Foundation School Fund	$4,422,467	$6,021,885	$5,679,418
55.	199/5811 - Available School Fund	$911,643	$700,755	$914,293
56.	410/5829 - Instructional Materials & Technology Fund	$66,360	$95,580	$95,580
I&S State Aid			*ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 48.071(d-1) (SB4/SB23).+*	*ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 48.071(d-1) (SB4/SB23).+*
57.	599/5829 - EDA	$0	$0	$0
58.	599/5829 - Instructional Facilities Allotment (Bond)	$0	30C [illegible]	$0
59.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	$0	[illegible]	$0
60.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	$143,940	*$130,203*	*$103,528*
61.	TOTAL FSP/ASF STATE AID	$5,544,410	$6,948,423	$6,692,819
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)	$5,400,470	$6,818,220	$6,589,291
	Total M&O Tax Collections	$11,121,077	$11,446,179	$11,750,709
	Total Recapture	$0	$0	$0
	Net Total State/Local M&O Revenue	$16,521,547	$18,264,399	$18,339,999
	Total State/Local M&O Revenue per ADA	$11,109	$12,385	$12,437
	M&O State Share	*32.7%*	*37.3%*	*35.9%*
	M&O Local Share	*67.3%*	*62.7%*	*64.1%*

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

COLUMBUS ISD
School District's Name

979-732-5704
Phone *(area code and number)*

105 Cardinal Lane, Columbus, 78934
School District's Address, City, State, ZIP Code

www.columbusisd.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:

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]	$ 1,845,002,426
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]	$ 178,489,151
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,666,513,275
4.	**Prior year total adopted tax rate.** 5A, 5B	$ 0.763057 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** .... $ 15,435,587 **B. Prior year values resulting from final court decisions:** .... – $ 12,708,193 **C. Prior year value loss.** Subtract B from A. [4]	$ 2,727,394

[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)

Back to Source Documentation Links

Zero Value Confirmation

Tax Year 2026 · Generated August 03, 2026

District:	COLUMBUS ISD
Submitted by:	Gregory Cook, Chief Appraiser
Office:	Austin County Appraisal District

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

Field	Form	Confirmed on
Form 50-859, Line 5A: Prior year value lost - court appeals (original)	50-859	August 03, 2026
Form 50-859, Line 5B: Prior year value lost - court appeals (final)	50-859	August 03, 2026
Form 50-859, Line 6A: Value under Chapter 42 appeal (ARB certified)	50-859	August 03, 2026
Form 50-859, Line 6B: Value under Chapter 42 appeal (disputed)	50-859	August 03, 2026
Form 50-859, Line 9: Prior year value in deannexed territory	50-859	August 03, 2026
Form 50-859, Line 17B: Pollution control / energy storage exemption	50-859	August 03, 2026
Form 50-859, Line 18B: Values not on certified roll - current year	50-859	August 03, 2026
Form 50-859, Line 20: Anticipated contested value	50-859	August 03, 2026
Form 50-859, Line 22: Current year value in annexed territory	50-859	August 03, 2026

[illegible]	[illegible]	[illegible]
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.	$ 2,727,394
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,669,240,669
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: .... $ 7,285,101 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..+ $ 55,564,869 **C. Value loss.** Add A and B.[7]	$ 62,849,970
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.** .... $ 10,924,302 **B. Current year productivity or special appraised value:** .... – $ 146,173 **C. Value loss.** Subtract B from A.[8]	$ 10,778,129
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 73,628,099
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 1,595,612,570
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 12,175,433
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]	$ 68,335
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.	$ 12,243,768

[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)

Colorado County County

2026 CERTIFIED TOTALS

As of Certification

CS - COLUMBUS ISD

Property Count: 17,921

Effective Rate Assumption

7/17/2026 10:28:04AM

New Value

TOTAL NEW VALUE MARKET:	$102,044,473
23 TOTAL NEW VALUE TAXABLE:	$91,810,795

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	9	2025 Market Value	$0
EX-XU	11.23 Miscellaneous Exemptions	1	2025 Market Value	$216,010
EX-XV	Other Exemptions (including public property, r	44	2025 Market Value	$7,033,770
EX366	HOUSE BILL 366	265	2025 Market Value	$35,321
	10A ABSOLUTE EXEMPTIONS VALUE LOSS			$7,285,101

Exemption		Description	Count	Exemption Amount
145B	17B	11.145 (b) Single Situs, Single Owner	1,046	$30,125,920
145D		11.145 (d) Multiple Situs, Leases	2	$68,430
145D1		11.145 (d-1) Multiple Situs, Consignment	83	$2,399,980
145F		11.145 (f) Single Situs, Related Business Entity	11	$154,770
DP		DISABILITY	2	$120,000
DV3		Disabled Veterans 50% - 69%	2	$20,000
DV4		Disabled Veterans 70% - 100%	13	$124,261
DVHS		Disabled Veteran Homestead	10	$2,798,674
HS		HOMESTEAD	121	$15,352,608
OV65		OVER 65	97	$4,220,226
	10B	PARTIAL EXEMPTIONS VALUE LOSS	1,387	$55,384,869
		NEW EXEMPTIONS VALUE LOSS		$62,669,970

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $62,669,970

New Ag / Timber Exemptions

2025 Market Value	$10,530,126	11A, 11B
2026 Ag/Timber Use	$144,920	
NEW AG / TIMBER VALUE LOSS	$10,385,206	

Count: 31

New Annexations

9, 22

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,935	$315,284	$140,484	$174,800

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,644	$285,490	$141,082	$144,408

2026 Certified History Recap - AUSTIN COUNTY APPRAISAL DISTRICT (S04) - COLUMBUS ISD

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

Total Ceiling Tax (of ceilings applied):	$49,836.10
19 Total Freeze Taxable: (-)	14,394,277
New Imp/Pers with Ceiling: (+)	255,072
**Freeze Adjusted Taxable: (=)	61,360,914**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
45	90	0	1	0	1	0	1	0	0	0

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

Total Parcels*: 529* Parcel count is figured by parcel per ownership
Total Owners: 408
Total Items: 693

Special Certified Totals

New Improvement/Personal
Market: $3,796,653
23 Taxable:$3,546,487

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

= Grand Total New Value
Taxable: $3,546,487

New AG/Timber
Market: $394,176
Taxable: $1,253
Value Loss: $392,923

10A, 10B Exempt Value of First Time Absolute Exemption:$0
11A, 11B Exempt Value of First Time Partial Exemption: $180,000

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$330,277	85	Market	$28,073,569
Taxable	$160,675		Taxable	$13,657,371
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$338,093	94	Market	$31,780,761
Taxable	$168,441		Taxable	$15,833,485
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$316,392	103	Market	$32,588,379
Taxable	$154,067		Taxable	$15,868,887
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$89,735	9	Market	$807,618
Taxable	$3,934		Taxable	$35,402

Median Homestead Values* (includes protested & exempt value)

DISABLED HOMEST	Market: $130,613	Market Value After Cap: $130,613	Net Taxable Value: $0
HOMESTEAD EXEMP	Market: $308,065	Market Value After Cap: $304,651	Net Taxable Value: $167,473
OVER 65	Market: $318,783	Market Value After Cap: $305,658	Net Taxable Value: $107,826
WIDOW EXEMPTION	Market: $127,555	Market Value After Cap: $99,998	Net Taxable Value: $0
ALL Homesteads	**Market: $316,749**	**Market Value After Cap: $305,240**	**Net Taxable Value: $134,449**

STATE OF TEXAS	)(	
		PROPERTY TAX CODE
COUNTY OF AUSTIN	)(	**SECTION 26.01(A)**

CERTIFICATION OF APPRAISAL ROLL FOR COLUMBUS ISD

I, Gregory Cook, Chief Appraiser for the Austin County Appraisal District, affirm that the value listed below is that portion of the approved Appraisal District Roll of the Austin County Appraisal District which lists property taxable by **COLUMBUS ISD** and constitutes the certified appraisal roll for 2026. The circuit breaker limitation applies a 20% value cap on all **real** property that is not a residence homestead, is valued at $5 million or less, and does not qualify for a special appraisal, such as agricultural land, etc.

Gregory Cook, RPA
Chief Appraiser
July 21, 2026

Approval of the appraisal records occurred July 15, 2026.

17A	2026 Certified Taxable Value	$ 75,500,119
	After Frozen Taxable Value	$ 61,360,914
18A	2026 Value Pending ARB Approval	$ 594,364
	Total	$ 74,905,755
	2026 Certified Collection Rate	100%

Frozen Taxes $ 49,836.10

Colorado County County

2026 CERTIFIED TOTALS

As of Certification

CS - COLUMBUS ISD

Property Count: 17,917

ARB Approved Totals

7/17/2026 10:27:55AM

Land		Value			
Homesite:		226,933,832			
Non Homesite:		445,464,645			
Ag Market:		3,922,235,812			
Timber Market:		9,494,190	Total Land	(+)	4,604,128,479
Improvement		**Value**			
Homesite:		842,579,374			
Non Homesite:		708,715,029	Total Improvements	(+)	1,551,294,403
Non Real	**Count**	**Value**			
Personal Property:	1,142	358,373,570			
Mineral Property:	5,510	30,886,009			
Autos:	0	0	Total Non Real	(+)	389,259,579
			Market Value	=	6,544,682,461
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	3,917,855,692	13,874,310			
Ag Use:	34,224,715	215,470	Productivity Loss	(-)	3,883,543,807
Timber Use:	87,170	0	Appraised Value	=	2,661,138,654
Productivity Loss:	3,883,543,807	13,658,840			
			Homestead Cap	(-)	41,682,390
			23.231 Cap	(-)	76,486,173
			Assessed Value	=	2,542,970,091
			Total Exemptions Amount (Breakdown on Next Page)	(-)	605,902,122
		17A	Net Taxable	=	1,937,067,969

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	6,403,459	1,631,050	2,719.77	2,720.38	36			
OV65	459,626,288	186,934,617	600,818.32	612,209.97	1,629			
Total	466,029,747	188,565,667	603,538.09	614,930.35	1,665	Freeze Taxable	(-)	188,565,667
Tax Rate	0.7630570							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	3,523,860	2,061,800	888,067	1,173,733	8			
Total	3,523,860	2,061,800	888,067	1,173,733	8	Transfer Adjustment	(-)	1,173,733

Freeze Adjusted Taxable = 1,747,328,569

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
13,936,651.05 = 1,747,328,569 * (0.7630570 / 100) + 603,538.09

Certified Estimate of Market Value:	6,544,682,461
Certified Estimate of Taxable Value:	1,937,067,969
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Colorado County County	2026 CERTIFIED TOTALS	As of Certification
Property Count: 4	CS - COLUMBUS ISD Under ARB Review Totals	7/17/2026 10:27:55AM

Land		Value			
Homesite:		43,000			
Non Homesite:		286,180			
Ag Market:		1,289,500			
Timber Market:		0	Total Land	(+)	1,618,680
Improvement		**Value**			
Homesite:		943,010			
Non Homesite:		564,860	Total Improvements	(+)	1,507,870
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	3,126,550
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	1,289,500	0			
Ag Use:	17,470	0	Productivity Loss	(-)	1,272,030
Timber Use:	0	0	Appraised Value	=	1,854,520
Productivity Loss:	1,272,030	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	1,854,520
			Total Exemptions Amount (Breakdown on Next Page)	(-)	340,000
		18A	**Net Taxable**	=	**1,514,520**

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	412,700	212,700	135,688	77,012	1			
Total	412,700	212,700	135,688	77,012	1	Transfer Adjustment	(-)	77,012
						Freeze Adjusted Taxable	=	1,437,508

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
10,969.01 = 1,437,508 * (0.7630570 / 100) + 0.00

Certified Estimate of Market Value:	3,024,566
Certified Estimate of Taxable Value:	1,413,450
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Colorado County County

2026 CERTIFIED TOTALS

As of Certification

CS - COLUMBUS ISD
Grand Totals

Property Count: 17,921 7/17/2026 10:27:55AM

Land		Value			
Homesite:		226,976,832			
Non Homesite:		445,750,825			
Ag Market:		3,923,525,312			
Timber Market:		9,494,190	Total Land	(+)	4,605,747,159

Improvement		Value			
Homesite:		843,522,384			
Non Homesite:		709,279,889	Total Improvements	(+)	1,552,802,273

Non Real	Count	Value			
Personal Property:	1,142	358,373,570			
Mineral Property:	5,510	30,886,009			
Autos:	0	0	Total Non Real	(+)	389,259,579
			Market Value	=	6,547,809,011

Ag	Non Exempt	Exempt			
Total Productivity Market:	3,919,145,192	13,874,310			
Ag Use:	34,242,185	215,470	Productivity Loss	(-)	3,884,815,837
Timber Use:	87,170	0	Appraised Value	=	2,662,993,174
Productivity Loss:	3,884,815,837	13,658,840			
			Homestead Cap	(-)	41,682,390
			23.231 Cap	(-)	76,486,173
			Assessed Value	=	2,544,824,611
			Total Exemptions Amount (Breakdown on Next Page)	(-)	606,242,122
			Net Taxable	=	1,938,582,489

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	6,403,459	1,631,050	2,719.77	2,720.38	36			
OV65	459,626,288	186,934,617	600,818.32	612,209.97	1,629			
Total	466,029,747	188,565,667	603,538.09	614,930.35	1,665	Freeze Taxable	(-)	188,565,667
Tax Rate	0.7630570							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	3,936,560	2,274,500	1,023,755	1,250,745	9			
Total	3,936,560	2,274,500	1,023,755	1,250,745	9	Transfer Adjustment	(-)	1,250,745

Freeze Adjusted Taxable = 1,748,766,077

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
13,947,620.05 = 1,748,766,077 * (0.7630570 / 100) + 603,538.09

Certified Estimate of Market Value:	6,547,707,027
Certified Estimate of Taxable Value:	1,938,481,419

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

TEXAS EDUCATION AGENCY

TEA Home (http://tea.texas.gov) | TEA Search (http://tea.texas.gov/) | TEA Locator (http://wgisprd.tea.state.tx.us/SDL/) | TEA Divisions (http://tea.texas.gov/interiorpage.aspx?id=25769816374)

FSP

User: justin.barlow1

Foundation School Program **COLUMBUS ISD (045902)** **County-District Number:** 045902 **School Year:** 2026-2027 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

Status: Approved Last Updated: 7/31/2026 6:54:52 AM Last Updated By: makena.kang

Contact Information

	Approving Superintendent (Required)		Program Contact (Optional)
First Name:	Chris	**First Name:**	Jennifer
Last Name:	Carpenter	**Last Name:**	Demers
Email:	chris.carpenter@cisdschools.org	**Email:**	jennifer.demers@cisdschools.org
Phone:	(979) 732-5704	**Phone:**	(979) 732-5704

Survey Information

Selected School Year: 2026-2027

Selected District: COLUMBUS ISD (045902)

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption: $0

2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2): $1,752,974,370

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

3. For Tax Year 2025: $1,855,621,283

4. For Tax Year 2026: $2,014,082,608

5. Local Property Value Growth %: 8.54%

6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code : $0

7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code : $0

8. Total Exemption expiry (E) (per TEC §48.2551 (a)) : $0

9. Growth net of expiring 313 or 311 agreements %: 8.54%

10. Local Optional Homestead Exemption Value Loss for Tax Year 2026: $0

11. Local Optional Homestead Exemption value change: $0

12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2): $1,902,670,132

13. Prior Tax Year Max Compressed Rate (PY MCR): 0.6067

14. **Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) ÷TY 2026 T2] or PY MCR :** 0.5729

15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000): 0.6254

16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 x .90): 0.5628

27 **17. MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552): 0.5729**

Calculate Reset

District Comments: **Admin Comments:**