



**WHEELER
CENTRAL APPRAISAL DISTRICT**

**P.O. BOX 1200
WHEELER, TEXAS 79096**

July 20, 2026

CERTIFICATION OF 2026 APPRAISAL ROLL

Pursuant of Sec. 26.01 of the State Property Tax Code,
the following is submitted to the Taxing Entity:

SHAMROCK ISD

I, KIMBERLY MORGAN, CHIEF APPRAISER FOR THE WHEELER COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WHEELER COUNTY CENTRAL APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY THE TAXING ENTITY NAMED ABOVE AND THAT THIS CONSTITUTES 99.9% OF THE CERTIFIED APPRAISAL ROLL FOR TAX YEAR 2026.

CERTIFIED TAXABLE VALUES

**NET TAXABLE: REAL ESTATE, PERSONAL PROPERTY,
& MINERAL/INDUSTRIAL ROLL**

\$ 145,996,420

A handwritten signature in black ink that reads "Kimberly Morgan".

**Kimberly Morgan, RPA
Chief Appraiser**

cc: to board of directors

PHONE (806) 826-5900 · FAX (806) 826-5960

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	2,420,130	524	0	Exempt Property	23,648,770	160	161,840	9
Non Homesite	(+)	16,747,490	1,848	2,448,760	Under \$500/\$2500	0	0	85,290	1,205
Productivity Market	(+)	244,585,220	843	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land(=)		263,752,840	3,215	2,448,760	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	63,650	3	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	244,585,220	843		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	13,192,330	843		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	6,004,190	236
Productivity Loss(=)		231,392,890	843		BPP Exempt: Multi Situs on L1H/L2H	0	0	834,900	89
Improvements					BPP Exempt: Multi Situs on J	0	0	2,817,230	99
Homesite	(+)	56,645,560	526	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	24,900	4	0	MultiUse	0	0		
Non Homesite	(+)	86,908,100	1,378	21,200,010	Solar/Wind Power	0	0		
New Non Homesite	(+)	149,580	4	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement(=)		143,728,140	1,912	21,200,010	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	679,770	14	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	430,650	20	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal(=)		1,110,420	34	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						23,712,420		9,903,450	
Minerals/Oil & Gas	(+)	7,147,360	2,446		Total Losses (includes Prod. Loss & Cap Loss) (=)			268,530,600	
Industrial Real	(+)	13,050	2		Total Appraised Value (=)			197,402,360	
Industrial/Utility Personal Property	(+)	50,181,150	541		Homestead Exemptions				
Total Mineral Market Value(=)		57,341,560	2,989		Homestead H,S	(+)	48,445,000	540	
Total Real & Personal Market	(+)	408,591,400	5,161	Protested Value:	Senior S	(+)	2,809,800	77	
Total Mineral/Industrial Market	(+)	57,341,560	2,989	63,650	Disabled B	(+)	35,730	3	
Total Market Value(=)		465,932,960	8,150		DV 100%	(+)	46,640	3	
20% MIUP Circuit Breaker Limitation	(-)	849,140	567		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	2,311,500	243		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	361,200	96	Protested % of Market: 0.01 %	Total Reimbursable	(=)	51,337,170	623	
Total Market After Cap(=)		462,411,120			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	68,770	9	
Productivity Loss	(-)	231,392,890	843		Optional 65	(+)	0	0	
Total Market Taxable(=)		231,018,230			Local Disabled	(+)	0	0	
					State Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions	(=)	51,405,940		
					Total Exemptions* (-)			51,405,940	
					29 - SHAMROCK ISD Net Taxable Value (=)			145,996,420	

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

Total Ceiling Tax (of ceilings applied): \$2,625.20
 Total Freeze Taxable: (-) 1,601,790
 New Imp/Pers with Ceiling: (+) 0

Freeze Adjusted Taxable: (=) 144,394,630This 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
233	290	0	3	0	0	0	25	14	0	0
Total Parcels*: 6,261*		Parcel count is figured by parcel per ownership								
Total Owners: 2,988										
Total Items: 6,490										

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 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

D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

New Improvement/Personal Market: \$174,480 Taxable: \$149,580	+	Industrial/Utility/Personal Property New Value Taxable: \$0	=	Grand Total New Value Taxable: \$149,580
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New AG/Timber
 Market: \$0
 Taxable: \$0
 Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$163,660
 Exempt Value of First Time Partial Exemption: \$190,480

Average Values* (Includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$102,212	419	Market	\$42,827,060
Taxable	\$6,454		Taxable	\$2,704,060
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$112,339	526	Market	\$59,090,590
Taxable	\$11,577		Taxable	\$6,089,690
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$110,685	540	Market	\$59,770,360
Taxable	\$11,277		Taxable	\$6,089,690
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$48,555	14	Market	\$679,770
Taxable	\$0		Taxable	\$0

Median Homestead Values* (Includes protested & exempt value)

DVET/Homestead	Market: \$138,880	Market Value After Cap: \$138,880	Net Taxable Value: \$0
DVET/Disabled	Market: \$151,330	Market Value After Cap: \$151,090	Net Taxable Value: \$0
DVET/Over 65	Market: \$72,720	Market Value After Cap: \$71,390	Net Taxable Value: \$0
DISABLED	Market: \$36,750	Market Value After Cap: \$36,750	Net Taxable Value: \$0
HOMESTEAD	Market: \$101,120	Market Value After Cap: \$95,270	Net Taxable Value: \$0
OVER 65	Market: \$93,390	Market Value After Cap: \$87,500	Net Taxable Value: \$0
ALL Homesteads	Market: \$98,630	Market Value After Cap: \$92,090	Net Taxable Value: \$0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	2	0.4420	8,230			158,750	0		166,980	157,270	17,270
A1	944	304.6903	3,971,430			65,212,630	0		69,184,060	67,190,410	29,729,640
A2	58	53.8460	219,010			1,597,720	0		1,816,730	1,811,070	1,122,200
A2R	4	13.5400	27,080			189,840	0		216,920	216,920	209,420
A3	1	0.3788	4,520			440	0		4,960	4,960	4,960
A*	1,009	372.8971	4,230,270			67,159,380	0		71,389,650	69,380,630	31,083,490
B1	3	1.9607	20,630			604,610	0		625,240	625,240	625,240
B*	3	1.9607	20,630			604,610	0		625,240	625,240	625,240
C	4	5.7322	17,090			0	0		17,090	17,090	17,090
C1	504	286.9848	1,330,870			300	0		1,331,170	1,253,300	1,245,440
C1I	6	12.0755	35,540			3,530	0		39,070	36,190	36,190
C2	4	0.6910	8,720			5,140	0		13,860	13,860	13,860
C3	3	12.2121	33,920			0	0		33,920	33,200	33,200
C*	521	317.6956	1,426,140			8,970	0		1,435,110	1,353,640	1,345,780
D1	843	169,696.7221	0	13,192,330	244,585,220	0	0		244,585,220	13,192,330	13,192,330
D2	224	0.0000	0			2,440,090	0		2,440,090	2,440,090	2,440,090
D*	1,067	169,696.7221	0	13,192,330	244,585,220	2,440,090	0		247,025,310	15,632,420	15,632,420
E	118	1,964.0340	3,170,820			1,445,930	0		4,616,750	4,569,360	4,416,430
E1	241	1,018.7980	1,783,770			25,485,670	0		27,269,440	26,834,290	15,000,740
E2	18	52.8500	114,280			912,270	0		1,026,550	1,026,550	548,010
E*	377	3,035.6820	5,068,870			27,843,870	0		32,912,740	32,430,200	19,965,180
F1	212	415.0234	2,128,370			22,907,290	0		25,035,660	24,956,650	24,956,650
F1	212	415.0234	2,128,370			22,907,290	0		25,035,660	24,956,650	24,956,650
F2	111	1,471.6842	3,812,330			1,090,050	0	13,050	4,915,430	4,914,190	4,893,870
F2	111	1,471.6842	3,812,330			1,090,050	0	13,050	4,915,430	4,914,190	4,893,870
F*	323	1,886.7076	5,940,700			23,997,340	0	13,050	29,951,090	29,870,840	29,850,520
G1	2,437	0.0000	0			0	0	6,985,520	6,985,520	6,136,380	6,051,090
G*	2,437	0.0000	0			0	0	6,985,520	6,985,520	6,136,380	6,051,090
J2	1	0.0000	0			0	0	201,450	201,450	201,450	136,490
J3	10	2.0000	5,000			23,060	0	23,233,830	23,261,890	23,242,990	22,505,260
J4	18	0.4821	9,750			163,170	0	1,495,350	1,668,270	1,668,270	1,254,380
J6	126	0.0000	0			0	0	9,245,920	9,245,920	9,245,920	8,083,380
J7	1	0.0000	0			0	0	408,910	408,910	408,910	283,910
J8	17	7.0000	17,500			0	0	726,380	743,880	743,880	430,770
J*	173	9.4821	32,250			186,230	0	35,311,840	35,530,320	35,511,420	32,694,190
L1	122	0.0000	0			0	0	4,058,340	4,058,340	4,058,340	1,291,120
L1A	2	0.0000	0			0	0	494,910	494,910	494,910	319,910
L1C	6	0.0000	0			0	0	167,400	167,400	167,400	0
L1D	1	0.0000	0			0	0	15,000	15,000	15,000	0
L1G	7	0.0000	0			0	0	97,000	97,000	97,000	0
L1H	2	0.0000	0			0	0	19,980	19,980	19,980	0
L1J	1	0.0000	0			0	0	3,750	3,750	3,750	0
L1K	1	0.0000	0			0	0	11,000	11,000	11,000	11,000
L1N	1	0.0000	0			0	0	32,000	32,000	32,000	0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1O	1	0.0000	0			0	0	4,280	4,280	4,280	0
L1	144	0.0000	0			0	0	4,903,660	4,903,660	4,903,660	1,622,030
L2	1	0.0000	0			0	0	26,690	26,690	26,690	0
L2A	5	0.0000	0			0	0	213,310	213,310	213,310	151,160
L2C	7	0.0000	0			0	0	3,113,870	3,113,870	3,113,870	2,742,740
L2D	1	0.0000	0			0	0	790	790	790	0
L2G	37	0.0000	0			0	0	672,870	672,870	672,870	200,740
L2H	90	0.0000	0			0	0	2,252,030	2,252,030	2,252,030	1,437,110
L2J	17	0.0000	0			0	0	214,730	214,730	214,730	41,680
L2K	4	0.0000	0			0	0	1,586,980	1,586,980	1,586,980	1,444,580
L2M	15	0.0000	0			0	0	507,980	507,980	507,980	221,850
L2O	24	0.0000	0			0	0	30,230	30,230	30,230	9,200
L2P	13	0.0000	0			0	0	341,780	341,780	341,780	45,950
L2Q	13	0.0000	0			0	0	1,004,390	1,004,390	1,004,390	113,180
L2	227	0.0000	0			0	0	9,965,650	9,965,650	9,965,650	6,408,190
L*	371	0.0000	0			0	0	14,869,310	14,869,310	14,869,310	8,030,220
M1	40	0.0000	0			287,640	1,110,420		1,398,060	1,397,540	718,290
M*	40	0.0000	0			287,640	1,110,420		1,398,060	1,397,540	718,290
XCH	26	16.9102	198,030			5,412,490	0		5,610,520	5,610,520	0
XCO	15	49.9514	97,860			622,370	0		720,230	720,230	0
XCY	38	471.2889	894,530			2,276,480	0		3,171,010	3,171,010	0
XG	1	0.7828	12,190			60,380	0		72,570	72,570	0
XL	3	25.1400	46,300			133,380	0		179,680	179,680	0
XN	4	0.0000	0			0	0	104,510	104,510	104,510	0
XNP	4	0.8838	20,630			222,090	0		242,720	242,720	0
XO	2	0.0000	0			0	0	33,500	33,500	33,500	0
XU	2	6.0000	15,000			0	0	23,790	38,790	38,790	0
XV	74	259.7971	1,164,220			12,472,820	0	40	13,637,080	13,637,080	0
X*	169	830.7542	2,448,760			21,200,010	0	161,840	23,810,610	23,810,610	0
TOTAL:	6,490	176,151.9014	19,167,620	13,192,330	244,585,220	143,728,140	1,110,420	57,341,560	465,932,960	231,018,230	145,996,420



Resolution of the Board to Set Tax Rate

Published online in [TASB School Law eSource](#)

Date: 8/17/2026

On this date, we, the Board of Trustees of the Shamrock Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2026 at a total tax rate of \$0.6754, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.6754 for the purpose of maintenance and operations, and

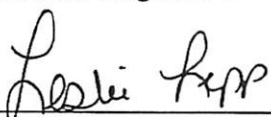
\$0 for the purpose of payment of principal and interest on debts.

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

Adopted this 17th (date) day of August (month), 2026 (year), by the Board of Trustees.



President's signature



Secretary's signature

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Shamrock Independent School District

School District's Name

(806) 256-3492

Phone (area code and number)

100 S Illinois Street, Shamrock, TX 79079

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

shamrockisd.net

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	\$ 160,882,147
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 2,580,070
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 158,302,077
4.	Prior year total adopted tax rate.	\$ 0.6822 /\$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.	\$ 158,302,077
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: \$ 163,660 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 951,220 C. Value loss. Add A and B. ⁷	\$ 1,114,880
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,114,880
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 157,187,197
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 1,072,331
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	\$ 0
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.	\$ 1,072,331

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 \$ 150,030,680 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.	\$ 150,030,680
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶	\$ 2,580,070
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	\$ 147,450,610
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.	\$ 0
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 0
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 147,450,610
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.72725 /\$100

¹¹ Tex. Tax Code §526.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(d)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 §526.012(6)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²²
- Enrichment Tax Rate:**²³ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.²⁵ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁶

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²⁷ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁹	\$ 0.6254 / \$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 / \$100 B. \$0.05 per \$100 of taxable value \$ 0.05 / \$100	\$ 0.05 / \$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	\$ 0.6754 / \$100
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³² Enter debt amount: \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 0

²¹ Tex. Tax Code §26.08(n)

²² Tex. Edu. Code §48.2551(a)(3)

²³ Tex. Tax Code §26.08(f) and Tex. Edu. Code §45.0032

²⁴ Tex. Edu. Code §648.202(a-1)(2)

²⁵ Tex. Tax Code §26.012(3)

²⁶ Tex. Edu. Code §45.0021(a)

²⁷ Tex. Edu. Code §11.184(b)

²⁸ Tex. Edu. Code §11.184(b-1)

²⁹ Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

³⁰ Tex. Tax Code §26.08(n)(2)

³¹ Tex. Edu. Code §45.003(d)

³² Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 0
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector. ³⁵ 95 % B. Enter the prior year actual collection rate _____ % C. Enter the 2024 actual collection rate _____ % D. Enter the 2023 actual collection rate _____ %	95 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 0
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 147,450,610
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0 /\$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	\$ 0.6754 /\$100

SECTION 3: Adjustment for Pollution Control

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

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

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

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100

³³ Tex. Tax Code §526.012(10) and 26.04(b)

³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

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

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.72725 / \$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.6754 / \$100As 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 SignatureEnter 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** ➤

Kenneth Shields, Superintendent

Printed Name of School District Representative

**sign
here** ➤

School District Representative

Date

8-18-26⁴⁰ Tex. Tax Code §26.04(c)



**WHEELER
CENTRAL APPRAISAL DISTRICT**

**P.O. BOX 1200
WHEELER, TEXAS 79096**

July 20, 2026

CERTIFICATION OF 2026 APPRAISAL ROLL

Pursuant of Sec. 26.01 of the State Property Tax Code,
the following is submitted to the Taxing Entity:

SHAMROCK ISD

I, KIMBERLY MORGAN, CHIEF APPRAISER FOR THE WHEELER COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WHEELER COUNTY CENTRAL APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY THE TAXING ENTITY NAMED ABOVE AND THAT THIS CONSTITUTES 99.9% OF THE CERTIFIED APPRAISAL ROLL FOR TAX YEAR 2026.

CERTIFIED TAXABLE VALUES

**NET TAXABLE: REAL ESTATE, PERSONAL PROPERTY,
& MINERAL/INDUSTRIAL ROLL**

\$ 145,996,420

A handwritten signature in cursive script that reads "Kimberly Morgan".

**Kimberly Morgan, RPA
Chief Appraiser**

cc: to board of directors

PHONE (806) 826-5900 · FAX (806) 826-5960

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	2,420,130	524	0	Exempt Property	23,648,770	160	161,840	9
Non Homesite	(+)	16,747,490	1,848	2,448,760	Under \$500/\$2500	0	0	85,290	1,205
Productivity Market	(+)	244,585,220	843	0	Abatelements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		263,752,840	3,215	2,448,760	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	63,650	3	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	244,585,220	843		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	13,192,330	843		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	6,004,190	236
Productivity Loss (=)		231,392,890	843		BPP Exempt: Multi Situs on L1H/L2H	0	0	834,900	89
Improvements					BPP Exempt: Multi Situs on J	0	0	2,817,230	99
Homesite	(+)	56,645,560	526	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	24,900	4	0	MultiUse	0	0		
Non Homesite	(+)	86,908,100	1,378	21,200,010	Solar/Wind Power	0	0		
New Non Homesite	(+)	149,580	4	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	0	0		
Total Improvement (=)		143,728,140	1,912	21,200,010	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	679,770	14	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	430,650	20	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal (=)		1,110,420	34	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						23,712,420		9,903,450	
Minerals/Oil & Gas	(+)	7,147,360	2,446		Total Losses (includes Prod. Loss & Cap Loss) (=)			268,530,600	
Industrial Real	(+)	13,050	2		Total Appraised Value (=)			197,402,360	
Industrial/Utility Personal Property	(+)	50,181,150	541		Homestead Exemptions				
Total Mineral Market Value(=)		57,341,560	2,989		Homestead H,S	(+)	48,445,000	540	
Total Real & Personal Market	(+)	408,591,400	5,161	Protested Value:	Senior S	(+)	2,809,800	77	
Total Mineral/Industrial Market	(+)	57,341,560	2,989	63,650	Disabled B	(+)	35,730	3	
Total Market Value(=)		465,932,960	8,150		DV 100%	(+)	46,640	3	
20% MIUP Circuit Breaker Limitation	(-)	849,140	567		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	2,311,500	243		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	361,200	96	Protested % of Market: 0.01 %	Total Reimbursable (=)		51,337,170	623	
Total Market After Cap(=)		462,411,120			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	68,770	9	
Productivity Loss	(-)	231,392,890	843		Optional 65	(+)	0	0	
Total Market Taxable(=)		231,018,230			Local Disabled	(+)	0	0	
					Slate Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		51,405,940		
					Total Exemptions* (-)			51,405,940	
					29 - SHAMROCK ISD Net Taxable Value (=)			146,996,420	

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

Total Ceiling Tax (of ceilings applied): \$2,625.20
 Total Freeze Taxable: (-) 1,601,790
 New Imp/Pers with Ceiling: (+) 0

Freeze Adjusted Taxable: (=) 144,394,630 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
233	290	0	3	0	0	0	25	14	0	0

Total Parcels*: 6,261* Parcel count is figured by parcel per ownership
 Total Owners: 2,988
 Total Items: 6,490

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 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

D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special/Certified Totals

New Improvement/Personal Market: \$174,480
 Taxable: \$149,580

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

Grand Total New Value
 = Taxable: \$149,580

New AG/Timber Market: \$0
 Taxable: \$0
 Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$163,660
 Exempt Value of First Time Partial Exemption: \$190,480

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$102,212	419	Market	\$42,827,060
Taxable	\$6,454		Taxable	\$2,704,060
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$112,339	526	Market	\$59,090,590
Taxable	\$11,577		Taxable	\$6,089,690
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$110,685	540	Market	\$59,770,360
Taxable	\$11,277		Taxable	\$6,089,690
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$48,555	14	Market	\$679,770
Taxable	\$0		Taxable	\$0

Median Homestead Values* (includes protested & exempt value)

Category	Market	Market Value After Cap	Net Taxable Value
DVET/Homestead	\$138,880	\$138,880	\$0
DVET/Disabled	\$151,330	\$151,090	\$0
DVET/Over 65	\$72,720	\$71,390	\$0
DISABLED	\$36,750	\$36,750	\$0
HOMESTEAD	\$101,120	\$95,270	\$0
OVER 65	\$93,390	\$87,500	\$0
ALL Homesteads	\$98,630	\$92,090	\$0

2026 Certified History Recap - Wheeler Central Appraisal District

(29) - SHAMROCK ISD

Cat Code	Items	Acres	Land	Ag/Trimmer	Productivity		Improvements	Personal	Mineral	Total Market		Total Market		Total Net	
					Harvest	Harvest				Market	Market	Market	Market	Market	Market
A	2	0.4420	8,230				158,750	0		166,980	157,270	17,270			
A1	944	304.6903	3,971,430				65,212,630	0		69,184,060	67,190,410	29,729,640			
A2	58	53.8460	219,010				1,597,720	0		1,816,730	1,811,070	1,122,200			
A2R	4	13.5400	27,080				189,840	0		216,920	216,920	209,420			
A3	1	0.3788	4,520				440	0		4,960	4,960	4,960			
A*	1,009	372.8971	4,230,270				67,159,380	0		71,389,650	69,380,630	31,083,490			
B1	3	1.9607	20,630				604,610	0		625,240	625,240	625,240			
B*	3	1.9607	20,630				604,610	0		625,240	625,240	625,240			
C	4	5.7322	17,090				0	0		17,090	17,090	17,090			
C1	504	286.9848	1,330,870				300	0		1,331,170	1,253,300	1,245,440			
C1I	6	12.0755	35,540				3,530	0		39,070	36,190	36,190			
C2	4	0.6910	8,720				5,140	0		13,860	13,860	13,860			
C3	3	12.2121	33,920				0	0		33,920	33,200	33,200			
C*	521	317.6856	1,426,140				8,970	0		1,435,110	1,353,640	1,345,780			
D1	843	169.6967	221				0	0		244,585,220	244,585,220	13,192,330			
D2	224	0.0000	0				2,440,090	0		2,440,090	2,440,090	2,440,090			
D*	1,067	169.6967	221				2,440,090	0		247,025,310	15,632,420	15,632,420			
E	118	1,964.0340	3,170,820				1,445,930	0		4,616,750	4,569,360	4,416,430			
E1	241	1,018.7980	1,783,770				25,485,670	0		27,269,440	26,834,290	15,000,740			
E2	18	52.8500	114,280				912,270	0		1,026,550	1,026,550	548,010			
E*	377	3,036.6820	5,068,870				27,843,870	0		32,912,740	32,430,200	19,965,180			
F1	212	415.0234	2,128,370				22,907,290	0		25,035,660	24,956,650	24,956,650			
F1	212	415.0234	2,128,370				22,907,290	0		25,035,660	24,956,650	24,956,650			
F2	111	1,471.6842	3,812,330				1,090,050	0		4,915,430	4,914,190	4,893,870			
F2	111	1,471.6842	3,812,330				1,090,050	0		4,915,430	4,914,190	4,893,870			
F*	323	1,886.7076	5,940,700				23,997,340	0		6,985,520	6,136,380	6,051,090			
G1	2,437	0.0000	0				0	0		6,985,520	6,136,380	6,051,090			
G*	2,437	0.0000	0				0	0		6,985,520	6,136,380	6,051,090			
J2	1	0.0000	0				0	0		201,450	201,450	136,490			
J3	10	2.0000	5,000				23,060	0		23,261,890	23,242,990	22,505,260			
J4	18	0.4821	9,750				163,170	0		1,495,350	1,668,270	1,254,380			
J6	126	0.0000	0				0	0		9,245,920	9,245,920	8,083,380			
J7	1	0.0000	0				0	0		408,910	408,910	283,910			
J8	17	7.0000	17,500				0	0		726,380	743,880	430,770			
J*	173	9.4821	32,250				186,230	0		35,311,840	35,530,320	32,694,190			
L1	122	0.0000	0				0	0		4,058,340	4,058,340	1,291,120			
L1A	2	0.0000	0				0	0		494,910	494,910	319,910			
L1C	6	0.0000	0				0	0		167,400	167,400	0			
L1D	1	0.0000	0				0	0		15,000	15,000	0			
L1G	7	0.0000	0				0	0		97,000	97,000	0			
L1H	2	0.0000	0				0	0		19,980	19,980	0			
L1J	1	0.0000	0				0	0		3,750	3,750	0			
L1K	1	0.0000	0				0	0		11,000	11,000	11,000			
L1N	1	0.0000	0				0	0		32,000	32,000	0			

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1O	1	0.0000	0			0	0	4,280	4,280	4,280	0
L1	144	0.0000	0			0	0	4,903,660	4,903,660	4,903,660	1,622,030
L2	1	0.0000	0			0	0	26,690	26,690	26,690	0
L2A	5	0.0000	0			0	0	213,310	213,310	213,310	151,160
L2C	7	0.0000	0			0	0	3,113,870	3,113,870	3,113,870	2,742,740
L2D	1	0.0000	0			0	0	790	790	790	0
L2G	37	0.0000	0			0	0	672,870	672,870	672,870	200,740
L2H	90	0.0000	0			0	0	2,252,030	2,252,030	2,252,030	1,437,110
L2J	17	0.0000	0			0	0	214,730	214,730	214,730	41,680
L2K	4	0.0000	0			0	0	1,586,980	1,586,980	1,586,980	1,444,580
L2M	15	0.0000	0			0	0	507,980	507,980	507,980	221,850
L2O	24	0.0000	0			0	0	30,230	30,230	30,230	9,200
L2P	13	0.0000	0			0	0	341,780	341,780	341,780	45,950
L2Q	13	0.0000	0			0	0	1,004,390	1,004,390	1,004,390	113,180
L2	227	0.0000	0			0	0	9,965,650	9,965,650	9,965,650	6,408,190
L*	371	0.0000	0			0	0	14,869,310	14,869,310	14,869,310	8,030,220
M1	40	0.0000	0			287,640	1,110,420		1,398,060	1,397,540	718,290
M*	40	0.0000	0			287,640	1,110,420		1,398,060	1,397,540	718,290
XCH	26	16.9102	198,030			5,412,490	0		5,610,520	5,610,520	0
XCO	15	49.9514	97,860			622,370	0		720,230	720,230	0
XCY	38	471.2889	894,530			2,276,480	0		3,171,010	3,171,010	0
XG	1	0.7828	12,190			60,380	0		72,570	72,570	0
XL	3	25.1400	46,300			133,380	0		179,680	179,680	0
XN	4	0.0000	0			0	0	104,510	104,510	104,510	0
XNP	4	0.8838	20,630			222,090	0		242,720	242,720	0
XO	2	0.0000	0			0	0	33,500	33,500	33,500	0
XU	2	6.0000	15,000			0	0	23,790	38,790	38,790	0
XV	74	259.7971	1,164,220			12,472,820	0	40	13,637,080	13,637,080	0
X*	169	830.7542	2,448,760			21,200,010	0	161,840	23,810,610	23,810,610	0
TOTAL:	6,490	176,151.9014	19,167,620	13,192,330	244,585,220	143,728,140	1,110,420	57,341,560	465,932,960	231,018,230	145,996,420

**RESOLUTION OF SHAMROCK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
AMENDING, CORRECTING AND SETTING TAX RATE**

At a lawfully called meeting on April 13, 2026, the Board of Trustees (the "Board") of the Shamrock Independent School District (the "District") does hereby make the follow resolution amending and correcting the District's ad valorem tax rate that was adopted August 11, 2025.

WHEREAS, in accordance with District Policy and Texas Tax Code section 26.05, the District adopted a total ad valorem tax rate for Tax Year 2025 (school year 2025-2026) of \$0.73520 for the purpose of District maintenance and operations (the "M&O tax rate"), and \$0.0 for the purpose of payment of principal and interest on District debt (the "I&S tax rate"); and

WHEREAS, under the Texas school finance system, the M&O tax rate consists of two components: a compressed Tier 1 rate and a Tier 2 enrichment rate, which is divided into "golden pennies" (the first eight cents of tax effort above Tier 1, which generate locally retained revenue not subject to recapture) and "copper pennies" (the second nine cents of tax effort above Tier 1), for a maximum of seventeen cents of enrichment pennies above the a school district's Tier 1 rate; and

WHEREAS, a Texas school district may assess five "golden pennies" of tax effort in Tier 2 at the school board's discretion without calling a Voter-Approval Tax Rate Election (VATRE), while the remaining enrichment pennies (out of the seventeen total allowed) require voter approval; and

WHEREAS, in the process of calculating and proposing the tax rate for tax year 2025, the discretionary five golden pennies were inadvertently incorporated into the M&O tax rate calculation twice, resulting in an unintended overstatement of the enrichment portion of the adopted tax rate; and

WHEREAS, the Board did not call or conduct a VATRE to approve the tax rate adopted on August 11, 2026, and the additional five enrichment pennies that were inadvertently added to get the tax rate of \$0.73520, were not authorized; and

WHEREAS, the Board desires to acknowledge this duplication, correct the record as appropriate, refund any unauthorized taxes it has received to the persons who paid them, and ensure the District adopts a tax rate based on the allowable amount of golden pennies that can be assessed without a VATRE under the applicable provisions of Texas Education Code and Texas Tax Code; and

WHEREAS, the Board has reviewed the tax rate calculation worksheet and supporting documentation prepared by the District's Administration to confirm the proper M&O tax rate and I&S tax rate of the proposed corrected total tax rate; and

WHEREAS, the Board is committed to accuracy and transparency with taxpayers and to exercising its local control responsibly in the use of golden pennies to support student education without an unnecessary or unlawful tax burden; and,

WHEREAS, the Board finds that the amended tax rate for tax year 2025, school year 2025-2026, hereinafter set, shall provide sufficient revenue to meet the maintenance & operation requirements for the 2025-2026 school year; and

WHEREAS, the District has no debt service and the Board further finds that the amended total tax rate for tax year 2025, school year 2025-2026, hereinafter set, should not provide for an interest & sinking tax rate; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DISTRICT, the recitals contained herein are adopted by the Board of Trustees of the District as findings of fact and operative provisions hereof; and,

BE IT FURTHER RESOLVED, the District's total ad valorem tax rate for Tax Year 2025 (school year 2025-2026) of \$0.73520, compromised of an M&O tax rate and no I&S tax rate, that was adopted by the Board on August 11, 2025, is **HEREBY AMENDED AND CORRECTED** as set forth below;

BE IT FURTHER RESOLVED, that the Board of trustees **HEREBY AMENDS, LEVIES OR SETS** an amended total ad valorem tax rate on \$100 valuation for the District for Tax Year 2025 (school year 2025-2026) at a total rate of \$0.6822, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.6822 for the purpose of District maintenance and operations (the M&O tax rate),
and

\$0.0 for the purpose of payment of principal and interest on District debts (the I&S tax rate);

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.005 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.79.

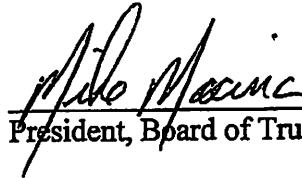
BE IT FURTHER RESOLVED, such taxes on such tax rate, as amended and corrected, are to be assessed and collected by the tax officials designated by the District; and

BE IT FURTHER RESOLVED, such designated tax officials are hereby further authorized to: (1) prepare and send amended tax notices to reflect the amended total ad total valorem tax rate:

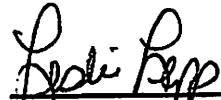
(2) to calculate and issue ad valorem tax refunds, as applicable, to those tax payors who have already paid their taxes for the 2025 Tax Year based on the mistaken August 11, 2025 total ad valorem tax rate; and (3) take such other action as needed to carry out the Board's intent as expressed in this Resolution; and

BE IT FURTHER RESOLVED that the Superintendent, or his designee, is authorized to: (1) work with the District's designated tax officials to calculate and issue ad valorem tax refunds to those tax payors who have already paid their taxes for the 2025 Tax Year based on the mistaken August 11, 2025 total ad valorem tax rate; (2) take such actions as needed to provide proper notice of the District's corrected tax rate to applicable local and state authorities; (3) and take such other action necessary to pay applicable tax refunds and implement the corrected tax rate of \$0.6822 and carry out the Board's intent as expressed in this Resolution; and

PASSED, APPROVED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE SHAMROCK INDEPENDENT DISTRICT, SWISHER COUNTY, TEXAS, on the 13 day of April, 2026.


President, Board of Trustees

ATTEST:


Secretary, Board of Trustees

Site ID (BE)	External ID	Site Name	Txn Date	Batch Date	Record Dat	Funded Dai	Batch No.	Batch Sequ	Invoice Nur	Order Num	Tracker Nui	Product Co
4.69E+11		WHEELER \	4/13/2026	4/13/2026	4/13/2026	4/13/2026	137800	15640945	1.03E+11			MASTERCA
4.69E+11		WHEELER \	4/13/2026	4/13/2026	4/13/2026	4/13/2026	137800	15641364	1.04E+11			VISA
4.69E+11		WHEELER \	4/13/2026	4/13/2026	4/13/2026	4/13/2026	137800	15641364	1.04E+11			VISA

Network	Account #	Account # (I	Account # (I	Processed	Processed	Submitted	Submitted	Foreign Cui	Foreign Cui	Transaction	Transaction	Reject	Reason
Mastercard	556375XXX	556375	9172	USD	130.25	USD	130.25	130.25	0	Purchase	Processed	0	
Visa	431307XXX	431307	2555	USD	75.25	USD	75.25	75.25	0	Purchase	Processed	0	
Visa	431307XXX	431307	2555	USD	75.25	USD	75.25	75.25	0	Purchase	Processed	0	

Payment M	Payment M	Auth Code	Mobile Wal	Acquirer Re	Transaction	Merchant C	EC Indicatc	Native EC	li Processor	Transaction	Transaction	Cardholder
Mobile & ECommerce	49684	Non Mobile	5.55E+22		Governmer	No ECI Provided		North		Electronic		4
Manual	05475D	Non Mobile	2.41E+22		Governmer	Channel En		7 North		Manual		4
Manual	00228D	Non Mobile	2.41E+22		Governmer	Channel En		7 North		Manual		4

Marker ID	Visa Transa	Tran UID	Batch UID	Auth Type	Service Cor	AVS Flag	AVS Descri	Batch Desc	Capture Me	Card Expira	Client Num	Transaction
514		PTTT26103	PTTB26103557622604132335370				0 Not Provide	5		1026		4.55E+08
514	3.86E+14	PTTT26103	PTTB26103557622604132335370				0 Not Provide	5		927		1.25E+09
514	4.66E+14	PTTT26103	PTTB26103557622604132335370				0 Not Provide	5		927		1.3E+09

Expiry Date	Bank Net R	Pinless Flag	Pinless Indi	Reject Reas	Real Time C	Real Time C	Real Time C	Acquirer	ACI Indicat	Partial Auth	Native Deb	Transaction
MCFLXELN	Unknown	No	N/A					NO	Not Applic	Non Incre	Not Support	
	Unknown	No	N/A					NO	Not Applic	Non Incre	Not Support	
	Unknown	No	N/A					NO	Not Applic	Non Incre	Not Support	

Account #	(I Third Party PaySecure Transaction CEDP Flag Retrieval R	Visa Digital Token Reqt Global Tran Network St	Service Loc Service Loc Service Loc
55637580	Nonverified		Valid Transaction
43130726	Nonverified		Valid Transaction
43130726	Nonverified		Valid Transaction

Service Location Sub Country Code