

Cindy Brown

From: Julie Reed <jreed@wheelercad.org>
Sent: Wednesday, September 23, 2026 1:15 PM
To: Cindy Brown
Subject: Wheeler ISD Tax Rate Information
Attachments: signed 50-859.pdf; 2026-2027 50-280.pdf

I'll send the others as well.

Thank you,

Julie Reed, Chief Appraiser
Wheeler Central Appraisal District

From: Stacey Horton <stacey.horton@wheelerisd.net>
Sent: Wednesday, September 9, 2026 10:31 AM
To: Julie Reed <jreed@wheelercad.org>
Subject: Re: Tax Rate Information

CAUTION: This email originated from outside of the Wheeler CAD email system. DO NOT click links or open attachments unless you recognize the sender and know the content is safe.

Julie,

Attached is the TNT worksheet, the public hearing piece that I published in the paper. We adopted a tax rate on August 12, 2026 of \$0.7954 (M&O \$0.6754 I&S \$0.12). If you need anything further please let me know.

Thank you!



Stacey Horton
CHIEF FINANCIAL OFFICER
Wheeler Independent School District
Phone: (806) 826-5241
Email: stacey.horton@wheelerisd.net
P.O. Box 1010 | 1 Mustang Dr, Wheeler, TX 79096

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On Wed, Sep 9, 2026 at 9:05 AM Julie Reed <jreed@wheelercad.org> wrote:

Can I get your TNT worksheet, hearing date and proposed numbers?

Thank you,

Julie Reed, Chief Appraiser

Wheeler Central Appraisal District

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Wheeler ISD

School District's Name

(806) 826-5241

Phone (area code and number)

1 Mustang Drive Wheeler, TX 79096

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

www.wheelerisd.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	\$ 248,533,252
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	\$ 6,622,610
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 241,910,642
4.	Prior year total adopted tax rate.	\$ 0.8622 /\$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.	\$ 241,910,642
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: \$ 1,620 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 45,540 C. Value loss. Add A and B. ⁷	\$ 47,160
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.	\$ 47,160
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 241,863,482
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 2,085,346.94
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	\$ 640.33
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.	\$ 2,085,987.27

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 \$ 234,551,700 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: - \$ 351,670 C. Total current year value. Subtract B from A.	\$ 234,200,030
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	\$ 0
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	\$ 234,200,030
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.	\$ 16,410
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 16,410
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 234,183,620
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.8907 /\$100

¹¹ Tex. Tax Code §§26.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(b)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(b)(8)¹⁷ Tex. Tax Code §§26.012(d)(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(b)

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 \$ 0.05 /\$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: \$ 331,600 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. - \$ 50,527 D. Adjust debt: Subtract B and C from A.	\$ 281,073

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 §548.202(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 §548.255, 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. ³¹	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 281,073
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector. ³⁵ 100 % B. Enter the prior year actual collection rate 98 % C. Enter the 2024 actual collection rate 98 % D. Enter the 2023 actual collection rate 98 %	100 %
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.	\$ 281,073
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 234,200,030
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.1200 /\$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	\$ 0.7954 /\$100

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
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 /\$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> .	\$ 0 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100

³¹ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.8907 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.7954 /\$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.⁴³

print
here →

Stacey Horton
Printed Name of School District Representative

sign
here →

Stacey Horton
School District Representative

8-4-2026
Date

⁴³ Tex. Tax Code §26.04(c)

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance and Operations</u>	<u>Interest and Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.68220	\$ 0.1800 *	\$ 0.86220	\$ 6887	\$ 10,220
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.73905	\$ 0.12303 *	\$ 0.86208	\$ 7397	\$ 9731
Proposed Rate	\$ 0.63830	\$ 0.12184 *	\$ 0.76014	\$ 6354	\$ 9922

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

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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 135,272	\$ 135,851
Average Taxable Value of Residences	\$ 20,453	\$ 22,216
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	\$
Taxes Due on Average Residence	\$	\$
Increase (Decrease) in Taxes		\$

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

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 0.76014. This election will be automatically held
(school voter-approval rate)
if the district adopts a rate in excess of the voter-approval rate of 0.76014.
(school voter-approval rate)

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 9,141,798
Interest and Sinking Fund Balance(s)	\$ 1,097,917

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Wheeler Independent School District
(name of school district)

meeting at June 24, 2026 at Wheeler ISD
(time, date, year) (name of room, building, physical location)

in Wheeler, TX. **This meeting is to discuss**
(city, state)

the school district's budget that will determine the tax rate the school district will adopt.

The school district invites public participation in the discussion.

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

Maintenance Tax \$ 0.63830 /\$100 (proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters \$ 0.12184 /\$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>2.13</u>	% increase	or	<u> </u>	% (decrease)
Debt service	<u> </u>	% increase	or	<u>15.0</u>	% (decrease)
Total expenditures	<u> </u>	% increase	or	<u>12.87</u>	% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ <u>280,764,376</u>	\$ <u>250,632,215</u>
Total appraised value* of new property**	\$ <u>1,141,840</u>	\$ <u>16,410</u>
Total taxable value*** of all property	\$ <u>256,470,844</u>	\$ <u>227,171,774</u>
Total taxable value*** of new property**	\$ <u>1,141,840</u>	\$ <u>16,410</u>

* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** New property is defined by Tax Code Section 26.012(17).

*** Taxable value is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 2,462,606

* Outstanding principal.



**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:**

WHEELER 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**

\$ 231,270,350

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

2026 Certified History Recap - Wheeler Central Appraisal District

(22) - WHEELER ISD M&O

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	2,413,620	446	0	Exempt Property	26,787,250	89	1,499,430	61
Non Homesite	(+)	11,975,640	855	1,007,540	Under \$500/\$2500	0	0	197,630	1,753
Productivity Market	(+)	156,605,390	657	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land(=)		170,994,650	1,958	1,007,540	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	156,605,390	657		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	8,652,050	657		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		BPP Exempt: Single Situs/Owner	0	0	4,522,280	191
Productivity Loss(=)		147,953,340	657		BPP Exempt: Multi Situs on L1H/L2H	0	0	862,880	100
Improvements					BPP Exempt: Multi Situs on J	0	0	3,983,810	114
Homesite	(+)	59,647,850	446	0	BPP Exempt: Related Business Entity	0	0	0	0
New Homesite	(+)	3,930	2	0	MultiUse	0	0		
Non Homesite	(+)	72,873,950	868	25,779,710	Solar/Wind Power	0	0		
New Non Homesite	(+)	12,480	1	0	Vehicle Leased for Personal Use	0	0		
Income	(+)	0	0	0	TCEQ/Pollution Control	351,670	2		
Total Improvement(=)		132,538,210	1,317	25,779,710	Allocation	0	0		
Personal					Historical	0	0		
Homesite	(+)	488,040	11	0	Disaster Exemption	0	0		
New Homesite	(+)	0	0	0	Residence HS Destroyed by Fire	0	0		
Non Homesite	(+)	1,674,230	40	0	Community Housing	0	0		
New Non Homesite	(+)	0	0	0	Childcare Facility	0	0		
Total Personal(=)		2,162,270	51	0	Animal Feed Held For Sale at Retail	0	0		
Mineral/Industrial/Utility/Personal Property						27,138,920		11,066,030	
Minerals/Oil & Gas	(+)	73,455,900	6,291		Total Losses (includes Prod. Loss & Cap Loss) (=)			194,435,330	
Industrial Real	(+)	0	0		Total Appraised Value (=)			281,800,520	
Industrial/Utility Personal Property	(+)	97,084,820	776		Homestead Exemptions				
Total Mineral Market Value(=)		170,540,720	7,067		Homestead H.S	(+)	46,613,560	459	
Total Real & Personal Market	(+)	305,695,130	3,326		Senior S	(+)	3,703,700	87	
Total Mineral/Industrial Market	(+)	170,540,720	7,067		Disabled B	(+)	2,520	1	
Total Market Value(=)		476,235,850	10,393		DV 100%	(+)	181,390	5	
20% MIUP Circuit Breaker Limitation	(-)	6,298,140	1,520		Surviving Spouse of a Service Member	(+)	0	0	
10% Homestead Cap Loss	(-)	1,644,020	169		Surviving Spouse of a First Responder	(+)	0	0	
20% Circuit Breaker Limitation	(-)	334,880	15		Total Reimbursable (=)		50,501,170	552	
Total Market After Cap(=)		467,958,810			Local Discount	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Veteran	(+)	29,000	3	
Productivity Loss	(-)	147,953,340	657		Optional 65	(+)	0	0	
Total Market Taxable(=)		320,005,470			Local Disabled	(+)	0	0	
					Slate Homestead	(+)	0	0	
					Disabled Vet Donated Home (Charity)	(+)	0	0	
					Surviving Spouse Ported Amounts	(+)	0	0	
					Total Exemptions (=)		50,530,170		
					Total Exemptions* (-)			50,530,170	

22 - WHEELER ISD M&O Net Taxable Value (=) 231,270,350

22IS - WHEELER ISD I&S Net Taxable Value (=) 231,270,350

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

Total Ceiling Tax (of ceilings applied): \$1,262.13
 Total Freeze Taxable: (-) 2,192,380
 New Imp/Pers with Ceiling: (+) 0

Freeze Adjusted Taxable: (=) 229,077,970 **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
235	209	0	4	0	0	0	10	11	0	0

Total Parcels*: 9,112* Parcel count is figured by parcel per ownership
 Total Owners: 4,067
 Total Items: 9,321

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 Industrial/Utility/Personal Property New Value
 Market: \$16,410
 Taxable: \$13,850 + Taxable: \$0 = Grand Total New Value
 Taxable: \$13,850

New AG/Timber Exempt Value of First Time Absolute Exemption: \$373,710
 Market: \$0 Exempt Value of First Time Partial Exemption: \$123,080
 Taxable: \$0
 Value Loss: \$0

Average Values* (Includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$128,305	329	Market	\$42,212,580
Taxable	\$18,811		Taxable	\$6,188,840
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$138,776	447	Market	\$62,032,890
Taxable	\$23,247		Taxable	\$10,391,250
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$136,282	459	Market	\$62,553,440
Taxable	\$22,639		Taxable	\$10,391,250
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$43,379	12	Market	\$520,550
Taxable	\$0		Taxable	\$0

Median Homestead Values* (Includes protested & exempt value)

Category	Market	Market Value After Cap	Net Taxable Value
DVET/Homestead	\$154,400	\$154,400	\$0
DVET/Disabled	\$94,380	\$89,450	\$0
DVET/Over 65	\$58,000	\$55,360	\$0
DISABLED	\$122,630	\$122,630	\$0
HOMESTEAD	\$120,500	\$119,970	\$0
OVER 65	\$122,690	\$117,190	\$0
ALL Homesteads	\$121,310	\$117,500	\$0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	549	261.5011	3,056,360			54,286,750	0		57,343,110	56,400,310	22,536,130
A2	58	52.3383	294,230			2,397,500	0		2,691,730	2,678,850	1,469,620
A2R	1	0.5269	3,470			52,710	0		56,180	56,180	56,180
A3	1	0.3478	6,570			12,480	0		19,050	19,050	19,050
A*	609	314.7141	3,360,630			56,749,440	0		60,110,070	59,154,390	24,080,980
B1	9	2.6554	60,000			1,511,130	0		1,571,130	1,571,130	1,571,130
B*	9	2.6554	60,000			1,511,130	0		1,571,130	1,571,130	1,571,130
C	2	1.1134	270			0	0		270	270	270
C1	86	99.8178	387,000			0	0		387,000	383,210	383,210
C1I	4	0.6916	19,730			850	0		20,580	20,580	20,580
C2	2	0.4017	8,130			2,520	0		10,650	10,650	10,650
C*	94	102.0245	415,130			3,370	0		418,500	414,710	414,710
D1	657	108,027.0485	0	8,652,050	156,605,390	0	0		156,605,390	8,652,050	8,652,050
D2	207	0.0000	0			2,559,620	0		2,559,620	2,559,620	2,547,620
D*	864	108,027.0485	0	8,652,050	156,605,390	2,559,620	0		159,165,010	11,211,670	11,199,670
E	92	1,240.3206	2,146,820			1,449,630	0		3,596,450	3,552,530	3,212,530
E1	243	3,088.5511	4,588,920			27,731,270	0		32,320,190	31,549,280	17,020,340
E2	13	32.5265	80,390			347,890	0		428,280	428,280	373,010
E*	348	4,361.3982	6,816,130			29,528,790	0		36,344,920	35,530,090	20,605,880
F1	143	310.1177	1,342,370			13,844,970	0		15,187,340	14,984,950	14,984,950
F1	143	310.1177	1,342,370			13,844,970	0		15,187,340	14,984,950	14,984,950
F2	37	654.4326	1,378,690			2,305,350	0		3,684,040	3,681,830	3,681,830
F2	37	654.4326	1,378,690			2,305,350	0		3,684,040	3,681,830	3,681,830
F*	180	964.5503	2,721,060			16,150,320	0		18,871,380	18,666,780	18,666,780
G1	6,224	0.0000	0			0	0	71,480,950	71,480,950	65,196,060	64,998,430
G1C	6	0.0000	0			0	0	475,520	475,520	462,270	123,040
G*	6,230	0.0000	0			0	0	71,956,470	71,956,470	65,658,330	65,121,470
J2	4	0.0000	0			0	0	274,890	274,890	274,890	149,890
J3	8	1.1500	1,270			1,010	0	26,699,190	26,701,470	26,701,470	26,154,670
J3A	1	0.0000	0			0	0	78,200	78,200	78,200	0
J4	7	0.3214	7,500			61,880	0	2,111,130	2,180,510	2,180,510	1,917,020
J6	314	0.0000	0			0	0	48,790,930	48,790,930	48,790,930	46,788,710
J6A	9	0.0000	0			0	0	406,940	406,940	406,940	281,940
J8	86	0.0000	0			0	0	8,326,900	8,326,900	8,326,900	7,576,160
J8B	2	0.0000	0			0	0	104,800	104,800	104,800	0
J*	431	1.4714	8,770			62,890	0	86,792,980	86,864,640	86,864,640	82,868,390
L1	88	0.0000	0			0	0	3,250,290	3,250,290	3,250,290	1,147,020
L1C	9	0.0000	0			0	0	56,300	56,300	56,300	0
L1G	3	0.0000	0			0	0	39,260	39,260	39,260	0
L1J	2	0.0000	0			0	0	3,920	3,920	3,920	0
L1O	1	0.0000	0			0	0	1,200	1,200	1,200	0
L1	103	0.0000	0			0	0	3,350,970	3,350,970	3,350,970	1,147,020
L2A	7	0.0000	0			0	0	268,120	268,120	268,120	265,590
L2B	1	0.0000	0			0	0	126,950	126,950	126,950	1,950

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2C	12	0.0000	0			0	0	2,313,620	2,313,620	2,313,620	1,477,710
L2D	10	0.0000	0			0	0	91,960	91,960	91,960	91,380
L2G	49	0.0000	0			0	0	1,198,470	1,198,470	1,198,470	666,250
L2H	102	0.0000	0			0	0	1,664,600	1,664,600	1,664,600	801,720
L2J	13	0.0000	0			0	0	104,320	104,320	104,320	8,820
L2K	3	0.0000	0			0	0	66,870	66,870	66,870	16,800
L2M	9	0.0000	0			0	0	389,660	389,660	389,660	244,660
L2O	13	0.0000	0			0	0	14,860	14,860	14,860	450
L2P	13	0.0000	0			0	0	200,310	200,310	200,310	680
L2Q	12	0.0000	0			0	0	501,130	501,130	501,130	183,650
L2	244	0.0000	0			0	0	6,940,870	6,940,870	6,940,870	3,759,660
L*	347	0.0000	0			0	0	10,291,840	10,291,840	10,291,840	4,906,680
M1	58	0.0000	0			192,940	1,376,550		1,569,490	1,569,490	1,048,940
M*	58	0.0000	0			192,940	1,376,550		1,569,490	1,569,490	1,048,940
S	1	0.0000	0			0	785,720		785,720	785,720	785,720
S*	1	0.0000	0			0	785,720		785,720	785,720	785,720
XCH	20	17.9733	139,490			6,749,810	0		6,889,300	6,889,300	0
XCO	13	15.3993	108,860			5,128,540	0		5,237,400	5,237,400	0
XCY	21	261.5088	342,880			1,166,320	0		1,509,200	1,509,200	0
XN	6	0.0000	0			0	0	178,380	178,380	178,380	0
XNP	1	0.2571	5,200			65,030	0		70,230	70,230	0
XU	6	0.0000	0			0	0	562,650	562,650	562,650	0
XV	83	110.6536	411,110			12,670,010	0	758,400	13,839,520	13,839,520	0
X*	150	405.7921	1,007,540			25,779,710	0	1,499,430	28,286,680	28,286,680	0
TOTAL:	9,321	114,179.6545	14,389,260	8,652,050	156,605,390	132,538,210	2,162,270	170,540,720	476,235,850	320,005,470	231,270,350