2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

San Saba Independent School District	325-267-2731
School District's Name	Phone *(area code and number)*
808 W. Wallace; San Saba, TX 76877	https://www.san-saba.net/
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

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

Insert hyperlink:

http://sansabacad.org/home/Custom?custurl=/home/TNTData

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]	$ 831,989,350
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]	$ 122,308
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 831,867,042
4.	**Prior year total adopted tax rate.**	$ 0.738900 /$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.	$ 831,867,042
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: .... $ 983,030 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .. + $ 15,895,680 **C. Value loss.** Add A and B. [7]	$ 16,878,710
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.	$ 16,878,710
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 814,988,332
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 6,021,948
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]	$ 5,635
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.	$ 6,027,583

[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] .... $ 892,021,600 **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.	$ 892,021,600
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 69,426
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]	$ 891,952,174
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 2,769,130
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 2,769,130
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 889,183,044
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.677878 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

Voter Approval Tax Rate

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

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

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

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

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

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

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.562800 /$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 .... $ 0.170000 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.170000 /$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]	$ 0.732800 /$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(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 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] 98.43 % B. Enter the prior year actual collection rate 98.43 % C. Enter the 2024 actual collection rate 99.65 % D. Enter the 2023 actual collection rate 99.75 %	98.43 %
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 *No-New-Revenue Tax Rate Worksheet.*	$ 891,952,174
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.000000 /$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]	$ 0.732800 /$100

SECTION 3: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 891,952,174
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.732800 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.738900 /$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.	$ 0.618900 /$100

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.120000 /$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).	$ 0.612800 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.. $ 0.677878 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.. $ 0.612800 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 45

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here Kathryn Robertson

Printed Name of School District Representative

sign here Kathryn Robertson

School District Representative

Date 8/10/26

[40] Tex. Tax Code §26.04(c)

Land		Value	# of Items	Exempt
Homesite	(+)	17,347,050	938	0
Non Homesite	(+)	74,494,980	2,225	20,386,570
Productivity Market	(+)	1,435,982,330	3,061	0
Income	(+)	0	0	0
Total Land	(=)	*1,527,824,360*	*6,224*	*20,386,570*

Ag/Timber *does not include protested			
Timber Gain	(+)	0	0
Productivity Market	(+)	1,435,982,330	3,061
Land Ag 1D	(-)	13,920	1
Land Ag 1D1	(-)	31,175,090	3,047
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*1,404,793,320*	*3,047*

Improvements				
Homesite	(+)	198,527,640	976	0
New Homesite	(+)	4,667,000	10	0
Non Homesite	(+)	244,641,390	2,118	16,600,380
New Non Homesite	(+)	4,942,360	54	3,380
Income	(+)	0	0	0
Total Improvement	(=)	*452,778,390*	*3,158*	*16,603,760*

Personal				
Homesite	(+)	1,781,230	18	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	31,707,930	340	239,190
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*33,489,160*	*358*	*239,190*

Mineral/Industrial/Utility/Personal Property			
Minerals/Oil & Gas	(+)	0	0
Industrial Real	(+)	0	0
Industrial/Utility Personal Property	(+)	453,666,990	98
Total Mineral Market Value	(=)	*453,666,990*	*98*
Total Real & Personal Market	(+)	2,014,091,910	9,740
Total Mineral/Industrial Market	(+)	453,666,990	98
Total Market Value	(=)	**2,467,758,900**	**9,838**
20% MIUP Circuit Breaker Limitation	(-)	0	0
10% Homestead Cap Loss	(-)	46,191,200	814
20% Circuit Breaker Limitation	(-)	10,761,400	724
Total Market After Cap	(=)	*2,410,806,300*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	1,404,793,320	3,047
Total Market Taxable	(=)	**1,006,012,980**	

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	37,841,690	170	0	0
Under $500/$2500	43,780	47	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	11,827,110	13	(Includes New Pollution Control Value of 11,633,270)	
Allocation	0	0		
Historical	0	0		
Disaster Exemption	1,092,430	52		
Residence HS Destroyed by Fire,	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(Includes Prorated Exempt of 612,170)	50,805,010		0	
Total Losses (includes Prod. Loss & Cap Loss) (=)			*1,512,550,930*	
Total Appraised Value (=)			**955,207,970**	

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	108,326,790	1,014
Senior S	(+)	13,581,280	278
Disabled B	(+)	139,740	3
DV 100%	(+)	839,990	13
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*122,887,800*	*1,308*
Local Discount	(+)	0	0
Disabled Veteran	(+)	330,820	38
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	
Total Exemptions	(=)	*123,218,620*	

Total Exemptions* (-) 123,218,620

32 - SAN SABA ISD Net Taxable Value (=) 831,989,350

After Cap changes

as of 7/17/26

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

Total Ceiling Tax (of ceilings applied):	$122,307.80
Total Freeze Taxable: (-)	25,981,450
New Imp/Pers with Ceiling: (+)	12,550
**Freeze Adjusted Taxable: (=)	806,020,450**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

#1

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
417	568	0	6	0	0	0	57	23	0	0

Total Parcels*: 6,756* Parcel count is figured by parcel per ownership

Total Owners: 2,616

Total Items: 6,959

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$174,342	577	Market	$ 100,595,420
Taxable	$29,168		Taxable	$ 16,829,810
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$225,608	965	Market	$ 217,712,210
Taxable	$64,443		Taxable	$ 62,187,930
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$220,848	1,006	Market	$ 222,173,940
Taxable	$62,091		Taxable	$ 62,463,640
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$108,822	41	Market	$ 4,461,730
Taxable	$6,725		Taxable	$ 275,710

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $238,430	Market Value After Cap: $170,250	Net Taxable Value: $0
DVET/Over 65	Market: $250,470	Market Value After Cap: $204,030	Net Taxable Value: $0
DISABLED	Market: $155,980	Market Value After Cap: $104,560	Net Taxable Value: $0
HOMESTEAD	Market: $161,370	Market Value After Cap: $128,730	Net Taxable Value: $0
OVER 65	Market: $170,420	Market Value After Cap: $126,790	Net Taxable Value: $0
ALL Homesteads	Market: $169,600	Market Value After Cap: $130,090	Net Taxable Value: $0

Land		Value	# of Items	Exempt
Homesite	(+)	17,638,080	916	0
Non Homesite	(+)	88,875,410	2,328	23,609,380
Productivity Market	(+)	1,437,307,730	3,115	0
Income	(+)	0	0	0
Total Land	(=)	*1,543,821,220*	*6,359*	*23,609,380*

Ag/Timber *does not include protested			
Timber Gain	(+)	0	0
Productivity Market	(+)	1,437,307,730	3,115
Land Ag 1D	(-)	5,620	2
Land Ag 1D1	(-)	37,129,420	3,101
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*1,400,172,690*	*3,101*

Improvements				
Homesite	(+)	207,160,640	958	0
New Homesite	(+)	937,740	8	0
Non Homesite	(+)	281,689,650	2,168	17,582,870
New Non Homesite	(+)	2,348,120	25	0
Income	(+)	0	0	0
Total Improvement	(=)	*492,136,150*	*3,159*	*17,582,870*

Personal				
Homesite	(+)	1,651,530	16	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	29,801,060	350	287,850
New Non Homesite	(+)	163,270	1	0
Total Personal	(=)	*31,615,860*	*367*	*287,850*

Mineral/Industrial/Utility/Personal Property			
Minerals/Oil & Gas	(+)	0	0
Industrial Real	(+)	0	0
Industrial/Utility Personal Property	(+)	492,640,860	106
Total Mineral Market Value	(=)	*492,640,860*	*106*
Total Real & Personal Market	(+)	2,067,573,230	9,885
Total Mineral/Industrial Market	(+)	492,640,860	106
Total Market Value	**(=)**	**2,560,214,090**	**9,991**
20% MIUP Circuit Breaker Limitation	(-)	0	0
10% Homestead Cap Loss	(-)	35,289,700	674
20% Circuit Breaker Limitation	(-)	5,698,340	256
Total Market After Cap	(=)	*2,519,226,050*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	1,400,172,690	3,101
Total Market Taxable	**(=)**	**1,119,053,360**	

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	41,586,030	181	0	0
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	12,245,780	296	2,669,380	37
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	1,698,430	24
BPP Exempt: Related Business Entity	0	0	125,000	7
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	40,206,460	18		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(includes Prorated Exempt of 105,930)	94,038,270		4,492,810	

Total Losses (includes Prod. Loss & Cap Loss) (=) *1,539,691,810*

Total Appraised Value (=) 1,020,522,280

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	110,931,560	992
Senior S	(+)	15,805,840	315
Disabled B	(+)	95,710	2
DV 100%	(+)	1,272,240	15
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*128,105,350*	*1,324*
Local Discount	(+)	0	0
Disabled Veteran	(+)	395,330	37
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*128,500,680*	

Total Exemptions* (-) 128,500,680

32 - SAN SABA ISD Net Taxable Value (=) 892,021,600

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

Total Ceiling Tax (of ceilings applied):	$69,426.43
Total Freeze Taxable: (-)	30,669,990
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	861,351,610**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
395	569	0	3	0	0	0	53	25	0	0

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

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

Total Parcels*: 6,898* Parcel count is figured by parcel per ownership
Total Owners: 2,691
Total Items: 7,111

Special Certified Totals

New Improvement/Personal
Market: $3,449,130
Taxable:$2,769,130

\+ Industrial/Utility/Personal Property New Value
Taxable: $35,288,390

= Grand Total New Value
Taxable: $38,057,520

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

Exempt Value of First Time Absolute Exemption:$983,030
Exempt Value of First Time Partial Exemption: $1,004,640 15,895,680

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$177,562	557	Market	$98,902,360
Taxable	$36,725		Taxable	$20,455,960
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$236,249	945	Market	$223,256,190
Taxable	$78,035		Taxable	$73,743,260
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$231,336	982	Market	$227,172,210
Taxable	$75,393		Taxable	$74,035,780
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$105,838	37	Market	$3,916,020
Taxable	$7,906		Taxable	$292,520

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $238,340	Market Value After Cap: $187,280	Net Taxable Value: $0
DVET/Disabled	Market: $115,830	Market Value After Cap: $115,830	Net Taxable Value: $0
DVET/Over 65	Market: $261,470	Market Value After Cap: $231,350	Net Taxable Value: $0
DISABLED	Market: $222,700	Market Value After Cap: $175,710	Net Taxable Value: $0
HOMESTEAD	Market: $163,720	Market Value After Cap: $140,540	Net Taxable Value: $4,060
OVER 65	Market: $181,500	Market Value After Cap: $149,280	Net Taxable Value: $0
ALL Homesteads	Market: $175,160	Market Value After Cap: $145,970	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	716	274.6581	11,370,490			92,279,280	85,650		103,735,420	95,022,220	49,485,150
A1	381	133.4587	5,438,690			41,179,170	0		46,617,860	42,458,730	20,455,550
A1P	1	0.0000	0			0	1,520		1,520	1,520	1,520
A2	6	8.5708	166,060			882,820	0		1,048,880	1,046,120	516,770
A4	20	9.2320	300,110			140,200	8,000		448,310	431,240	431,240
A*	**1,124**	**425.9196**	**17,275,350**			**134,481,470**	**95,170**		**151,851,990**	**138,959,830**	**70,890,230**
B1	3	0.8820	93,500			298,690	0		392,190	392,190	392,190
B2	32	6.6690	138,390			2,094,110	0		2,232,500	2,232,500	2,232,500
B*	**35**	**7.5510**	**231,890**			**2,392,800**	**0**		**2,624,690**	**2,624,690**	**2,624,690**
C	15	88.9480	2,243,110			2,120	0		2,245,230	1,611,770	1,611,770
C1	410	330.8997	6,874,330			2,720	0		6,877,050	5,691,530	5,665,280
C2	3	0.9030	34,350			4,100	0		38,450	38,450	38,450
C3	17	107.5200	2,397,870			0	0		2,397,870	1,668,840	1,668,840
C*	**445**	**528.2707**	**11,549,660**			**8,940**	**0**		**11,558,600**	**9,010,590**	**8,984,340**
D1	3,115	313,178.8581	0	37,135,040	1,437,307,730	0	0		1,437,307,730	37,135,040	37,102,940
D2	194	0.0000	0			5,290,650	0		5,290,650	5,264,480	5,252,480
D*	**3,309**	**313,178.8581**	**0**	**37,135,040**	**1,437,307,730**	**5,290,650**	**0**		**1,442,598,380**	**42,399,520**	**42,355,420**
E	942	3,795.3099	34,211,650			188,089,560	28,530		222,329,740	202,918,840	159,238,990
E1	247	325.5610	4,582,580			57,663,340	0		62,245,920	57,771,550	44,894,830
E1P	10	0.0000	0			820,700	0		820,700	747,940	429,970
E2	5	7.1000	154,300			438,080	0		592,380	531,490	382,920
E*	**1,204**	**4,127.9709**	**38,948,530**			**247,011,680**	**28,530**		**285,988,740**	**261,969,820**	**204,946,710**
F1	279	270.3306	9,486,040			80,405,350	0		89,891,390	89,036,000	88,910,980
F1	**279**	**270.3306**	**9,486,040**			**80,405,350**	**0**		**89,891,390**	**89,036,000**	**88,910,980**
F*	**279**	**270.3306**	**9,486,040**			**80,405,350**	**0**		**89,891,390**	**89,036,000**	**88,910,980**
G3	22	641.0000	4,469,200			0	0		4,469,200	4,240,570	4,240,570
G*	**22**	**641.0000**	**4,469,200**			**0**	**0**		**4,469,200**	**4,240,570**	**4,240,570**
J2	2	0.0000	0			0	0	3,066,280	3,066,280	3,066,280	2,941,280
J3	15	20.7810	477,960			132,840	0	10,095,650	10,706,450	10,616,130	10,115,100
J3A	1	0.0000	0			0	0	49,050	49,050	49,050	0
J4	14	0.9500	81,370			654,880	0	9,918,690	10,654,940	10,654,940	10,382,960
J4A	1	0.0000	0			0	0	1,370	1,370	1,370	0
J5	12	58.0309	262,590			0	0	2,059,930	2,322,520	2,322,520	2,197,520
J6	22	4.9930	121,520			151,150	0	304,243,800	304,516,470	304,516,470	269,640,950
J6A	1	0.0000	0			0	0	24,244,070	24,244,070	24,244,070	24,119,070
J8	3	0.0000	0			0	0	50,672,960	50,672,960	50,672,960	45,113,610
J8A	1	0.0000	0			0	0	215,950	215,950	215,950	215,950
J*	**72**	**84.7549**	**943,440**			**938,870**	**0**	**404,567,750**	**406,450,060**	**406,359,740**	**364,726,440**
L1	300	0.0000	0			0	28,412,760		28,412,760	28,412,760	16,166,980
L1A	1	0.0000	0			0	0	3,020	3,020	3,020	0
L1	**301**	**0.0000**	**0**			**0**	**28,412,760**	**3,020**	**28,415,780**	**28,415,780**	**16,166,980**
L2A	2	0.0000	0			0	0	1,087,540	1,087,540	1,087,540	982,123
L2C	6	0.0000	0			0	0	50,466,230	50,466,230	50,466,230	50,250,392
L2G	12	0.0000	0			0	0	33,015,060	33,015,060	33,015,060	32,429,620

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2J	4	0.0000	0			0	0	108,730	108,730	108,730	102,505
L2L	3	0.0000	0			0	0	189,000	189,000	189,000	85,790
L2M	2	0.0000	0			0	0	373,430	373,430	373,430	366,270
L2O	1	0.0000	0			0	0	46,270	46,270	46,270	46,270
L2P	12	0.0000	0			0	0	1,225,420	1,225,420	1,225,420	330,110
L2Q	13	0.0000	0			0	0	1,558,410	1,558,410	1,558,410	414,060
L2	**55**	**0.0000**	**0**			**0**	**0**	**88,070,090**	**88,070,090**	**88,070,090**	**85,007,140**
L*	**356**	**0.0000**	**0**			**0**	**28,412,760**	**88,073,110**	**116,485,870**	**116,485,870**	**101,174,120**
M1	84	0.0000	0			4,023,520	2,752,030		6,775,550	6,447,110	3,128,580
M*	**84**	**0.0000**	**0**			**4,023,520**	**2,752,030**		**6,775,550**	**6,447,110**	**3,128,580**
S	1	0.0000	0			0	39,520		39,520	39,520	39,520
S*	**1**	**0.0000**	**0**			**0**	**39,520**		**39,520**	**39,520**	**39,520**
XC1	11	0.0000	0			0	1,990		1,990	1,990	0
XD1	1	10.9600	153,440			0	0		153,440	153,440	0
XE1	5	5.0305	57,330			0	20,120		77,450	77,450	0
XF1	1	2.2500	30,710			406,020	0		436,730	436,730	0
XG3	1	0.0000	0			0	10		10	10	0
XL	5	3.1784	214,310			288,450	0		502,760	502,760	0
XN1	4	0.0000	0			0	178,710		178,710	178,710	0
XO1	1	0.0000	0			0	12,610		12,610	12,610	0
XV	4	38.8300	544,160			0	0		544,160	544,160	0
XV1	95	4,501.3333	19,707,910			8,928,680	0		28,636,590	28,636,590	0
XV2	39	263.3643	2,508,250			6,235,010	0		8,743,260	8,743,260	0
XV3	4	1.7430	117,430			1,724,710	0		1,842,140	1,842,140	0
XV4	9	12.6145	275,840			0	74,410		350,250	350,250	0
X*	180	4,839.3040	23,609,380			17,682,870	287,850		41,480,100	41,480,100	0
TOTAL:	**7,111**	**324,103.9598**	**106,513,490**	**37,135,040**	**1,437,307,730**	**492,136,150**	**31,615,860**	**492,640,860**	**2,560,214,090**	**1,119,053,360**	**892,021,600**

Jurisdiction	Jur_Name	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
0	SAN SABA COUNTY APPR	19827770	0	19827770
1	SAN SABA COUNTY	19827770	537410	20365180
01IS	SAN SABA COUNTYI&S	19827770	537410	20365180
01R	COUNTY ROAD	19827770	306410	20134180
10	CITY/RICHLAND SPRINGS	981880	0	981880
11	CITY OF SAN SABA M&O	8896800	107150	9003950
11IS	CITY OF SAN SABA I&S	8896800	107150	9003950
30	CHEROKEE ISD	1878940	71800	1950740
31	RICHLAND SPGS ISD M&O	2418550	214600	2633150
31IS	RICHLAND SPGS ISD I&S	2418550	214600	2633150
32	SAN SABA ISD	16738590	1004640	17743230
39	MASON I.S.D.	0	9040	9040
60	HICKORY WATER DIST.	16393710	154490	16548200
80	BROWN CO(RCH SPGS ISD)	125000	0	125000
82	LAMPASAS CO(SS ISD)	250000	0	250000
90	SAN SABA CO(MASON ISD)	176740	0	176740

2023 SAN SABA APPRAISAL DISTRICT YEAR TO DATE TOTALS FOR SAN SABA ISD

From 10/01/2023 To 07/31/2026

Run Date/Time: 08/12/2026 4:10:54 pm

		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
32	Beginning Balance:	3,852,033.27	0.00	3,852,033.27		71,163.10		3,923,196.37
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	-19,947.06	0.00	-19,947.06		-12,889.95		-32,837.01
	Supplements:	19,676.19	0.00	19,676.19		22,875.84		42,552.03
	Total Adjustments:	-270.87	0.00	-270.87		9,985.89		9,715.02
	Adjusted Balance:	3,851,762.40	0.00	3,851,762.40		81,148.99		3,932,911.39
	Total Tax Collected:	3,842,188.50	0.00	3,842,188.50	99.75%	51,180.85	0.63%	3,893,369.35
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	9,573.90	0.00	9,573.90		29,968.14		39,542.04
	Tax:	3,842,188.50	0.00	3,842,188.50	99.75%	51,180.85	0.63%	3,893,369.35
	Discount:	0.00	0.00	0.00		0.00		0.00
	Penalty:	32,294.30	0.00	32,294.30		14,640.63		46,934.93
	Overshort:	0.00	0.00	0.00		0.00		0.00
	Net Collected :	3,874,482.80	0.00	3,874,482.80		65,821.48		3,940,304.28
	Attorney:	14,772.90	0.00	14,772.90		8,015.02		22,787.92
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	3,889,255.70	0.00	3,889,255.70		73,836.50		3,963,092.20

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2022	$33,917.49	-$2,548.84	$14,442.08	$45,810.73	$34,880.42	76.14%	$0.00	$10,930.31
2021	$9,210.22	$0.00	$7,610.34	$16,820.56	$10,252.25	60.95%	$0.00	$6,568.31
2020	$3,380.25	$0.00	$823.42	$4,203.67	$3,061.63	72.83%	$0.00	$1,142.04
2019	$2,666.69	$0.00	$0.00	$2,666.69	$985.93	36.97%	$0.00	$1,680.76
2018	$2,761.60	$0.00	$0.00	$2,761.60	$1,720.72	62.31%	$0.00	$1,040.88
2017	$1,876.02	$0.00	$0.00	$1,876.02	$248.60	13.25%	$0.00	$1,627.42
2016	$763.51	$0.00	$0.00	$763.51	$31.30	4.10%	$0.00	$732.21
2015	$2,769.57	$0.00	$0.00	$2,769.57	$0.00	0.00%	$0.00	$2,769.57
2014	$912.43	-$54.04	$0.00	$858.39	$0.00	0.00%	$0.00	$858.39
2013	$1,715.35	-$120.74	$0.00	$1,594.61	$0.00	0.00%	$0.00	$1,594.61
2012	$165.93	$0.00	$0.00	$165.93	$0.00	0.00%	$0.00	$165.93
2011	$1,694.94	-$1,522.66	$0.00	$172.28	$0.00	0.00%	$0.00	$172.28
2010	$98.38	-$98.38	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2009	$3,586.19	-$3,411.55	$0.00	$174.64	$0.00	0.00%	$0.00	$174.64
2008	$4,509.41	-$4,457.12	$0.00	$52.29	$0.00	0.00%	$0.00	$52.29
2007	$757.08	-$530.67	$0.00	$226.41	$0.00	0.00%	$0.00	$226.41
2006	$232.09	$0.00	$0.00	$232.09	$0.00	0.00%	$0.00	$232.09
2005	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2004	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2003	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2001	$54.46	-$54.46	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2000	$91.49	-$91.49	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1999	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1997	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1996	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1995	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1994	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
PREVIOUS YEARS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00

2024 SAN SABA APPRAISAL DISTRICT YEAR TO DATE TOTALS FOR SAN SABA ISD

From 10/01/2024 To 07/31/2026

Run Date/Time: 08/12/2026 4:10:29 pm

32		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
	Beginning Balance:	4,681,228.21	0.00	4,681,228.21		84,043.82		4,765,272.03
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	-9,582.01	0.00	-9,582.01		-14,993.11		-24,575.12
	Supplements:	175,514.08	0.00	175,514.08		39,831.84		215,345.92
	Total Adjustments:	165,932.07	0.00	165,932.07		24,838.73		190,770.80
	Adjusted Balance:	4,847,160.28	0.00	4,847,160.28		108,882.55		4,956,042.83
	Total Tax Collected:	4,830,564.37	0.00	4,830,564.37	99.66%	69,340.51	0.64%	4,899,904.88
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	16,595.91	0.00	16,595.91		39,542.04		56,137.95
	Tax:	4,830,564.37	0.00	4,830,564.37	99.66%	69,340.51	0.64%	4,899,904.88
	Discount:	0.00	0.00	0.00		0.00		0.00
	Penalty:	30,051.07	0.00	30,051.07		15,924.09		45,975.16
	Overshort:	0.00	0.00	0.00		0.00		0.00
	Net Collected :	4,860,615.44	0.00	4,860,615.44		85,264.60		4,945,880.04
	Attorney:	13,672.66	0.00	13,672.66		9,896.50		23,569.16
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	4,874,288.10	0.00	4,874,288.10		95,161.10		4,969,449.20

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2023	$37,190.80	-$3,294.88	$17,321.97	$51,217.89	$41,643.99	81.31%	$0.00	$9,573.90
2022	$19,704.33	-$1,477.86	$14,326.11	$32,552.58	$21,622.27	66.42%	$0.00	$10,930.31
2021	$3,674.26	$0.00	$7,491.53	$11,165.79	$4,597.48	41.17%	$0.00	$6,568.31
2020	$1,795.33	$0.00	$692.23	$2,487.56	$1,345.52	54.09%	$0.00	$1,142.04
2019	$1,802.76	$0.00	$0.00	$1,802.76	$122.00	6.77%	$0.00	$1,680.76
2018	$1,050.13	$0.00	$0.00	$1,050.13	$9.25	0.88%	$0.00	$1,040.88
2017	$1,627.42	$0.00	$0.00	$1,627.42	$0.00	0.00%	$0.00	$1,627.42
2016	$732.21	$0.00	$0.00	$732.21	$0.00	0.00%	$0.00	$732.21
2015	$2,769.57	$0.00	$0.00	$2,769.57	$0.00	0.00%	$0.00	$2,769.57
2014	$912.43	-$54.04	$0.00	$858.39	$0.00	0.00%	$0.00	$858.39
2013	$1,594.61	$0.00	$0.00	$1,594.61	$0.00	0.00%	$0.00	$1,594.61
2012	$165.93	$0.00	$0.00	$165.93	$0.00	0.00%	$0.00	$165.93
2011	$1,694.94	-$1,522.66	$0.00	$172.28	$0.00	0.00%	$0.00	$172.28
2010	$98.38	-$98.38	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2009	$3,586.19	-$3,411.55	$0.00	$174.64	$0.00	0.00%	$0.00	$174.64
2008	$4,509.41	-$4,457.12	$0.00	$52.29	$0.00	0.00%	$0.00	$52.29
2007	$757.08	-$530.67	$0.00	$226.41	$0.00	0.00%	$0.00	$226.41
2006	$232.09	$0.00	$0.00	$232.09	$0.00	0.00%	$0.00	$232.09
2005	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2004	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2003	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2001	$54.46	-$54.46	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2000	$91.49	-$91.49	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1999	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1997	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1996	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1995	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
PREVIOUS YEARS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00

2025 SAN SABA APPRAISAL DISTRICT YEAR TO DATE TOTALS FOR SAN SABA ISD

From 10/01/2025 To 07/31/2026

Run Date/Time: 08/12/2026 4:09:33 pm

		ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
32	Beginning Balance:	6,009,375.56	0.00	6,009,375.56		87,945.21		6,097,320.77
	Late Exemption:	0.00	0.00	0.00		0.00		0.00
	Other Adjustments:	-19,570.18	0.00	-19,570.18		-12,251.94		-31,822.12
	Supplements:	22,453.16	0.00	22,453.16		44,233.59		66,686.75
	Total Adjustments:	2,882.98	0.00	2,882.98		31,981.65		34,864.63
	Adjusted Balance:	6,012,258.54	0.00	6,012,258.54		119,926.86		6,132,185.40
	Total Tax Collected:	5,924,479.18	0.00	5,924,479.18	98.54%	63,788.91	0.53%	5,988,268.09
	PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
	Uncollected Balance:	87,779.36	0.00	87,779.36		56,137.95		143,917.31
	Tax:	5,924,479.18	0.00	5,924,479.18	98.54%	63,788.91	0.53%	5,988,268.09
	Discount:	0.00	0.00	0.00		0.00		0.00
	Penalty:	29,511.98	0.00	29,511.98		11,190.03		40,702.01
	Overshort:	0.00	0.00	0.00		0.00		0.00
	Net Collected :	5,953,991.16	0.00	5,953,991.16		74,978.94		6,028,970.10
	Attorney:	5,175.27	0.00	5,175.27		7,961.75		13,137.02
	Court Cost:	0.00	0.00	0.00		0.00		0.00
	Abstract Fees:	0.00	0.00	0.00		0.00		0.00
	Personal Penalty:	0.00	0.00	0.00		0.00		0.00
	Total :	5,959,166.43	0.00	5,959,166.43		82,940.69		6,042,107.12

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	$45,046.49	-$1,560.95	$13,445.70	$56,931.24	$40,335.33	70.85%	$0.00	$16,595.91
2023	$9,878.91	-$221.93	$13,323.37	$22,980.35	$13,406.45	58.34%	$0.00	$9,573.90
2022	$7,801.82	-$248.69	$10,221.72	$17,774.85	$6,844.54	38.51%	$0.00	$10,930.31
2021	$2,528.10	$0.00	$7,001.20	$9,529.30	$2,960.99	31.07%	$0.00	$6,568.31
2020	$1,142.04	$0.00	$241.60	$1,383.64	$241.60	17.46%	$0.00	$1,142.04
2019	$1,680.76	$0.00	$0.00	$1,680.76	$0.00	0.00%	$0.00	$1,680.76
2018	$1,040.88	$0.00	$0.00	$1,040.88	$0.00	0.00%	$0.00	$1,040.88
2017	$1,627.42	$0.00	$0.00	$1,627.42	$0.00	0.00%	$0.00	$1,627.42
2016	$732.21	$0.00	$0.00	$732.21	$0.00	0.00%	$0.00	$732.21
2015	$2,769.57	$0.00	$0.00	$2,769.57	$0.00	0.00%	$0.00	$2,769.57
2014	$912.43	-$54.04	$0.00	$858.39	$0.00	0.00%	$0.00	$858.39
2013	$1,594.61	$0.00	$0.00	$1,594.61	$0.00	0.00%	$0.00	$1,594.61
2012	$165.93	$0.00	$0.00	$165.93	$0.00	0.00%	$0.00	$165.93
2011	$1,694.94	-$1,522.66	$0.00	$172.28	$0.00	0.00%	$0.00	$172.28
2010	$98.38	-$98.38	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2009	$3,586.19	-$3,411.55	$0.00	$174.64	$0.00	0.00%	$0.00	$174.64
2008	$4,509.41	-$4,457.12	$0.00	$52.29	$0.00	0.00%	$0.00	$52.29
2007	$757.08	-$530.67	$0.00	$226.41	$0.00	0.00%	$0.00	$226.41
2006	$232.09	$0.00	$0.00	$232.09	$0.00	0.00%	$0.00	$232.09
2005	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2004	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2003	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2001	$54.46	-$54.46	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
2000	$91.49	-$91.49	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1999	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1997	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
1996	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00
PREVIOUS YEARS	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00	$0.00

Kathryn Robertson <krobertson@san-saba.net>

Re: Tax Rate Calculation

1 message

Trish Turner <patricia.sscad@gmail.com> Wed, Jul 29, 2026 at 3:24 PM
To: Kathryn Robertson <krobertson@san-saba.net>

Here is your tax rate calculation % of collections.
Mine is question 46. Current year anticipated collection rate. Put in 2023,2024,2025
23) 99.75 (D)
24) 99.65 (C)
25) 98.43 (B)
Anticipated rate is 98.43 (46 A)
(E) WILL BE 98.43
If you have any questions please let me know.

On Wed, Jul 29, 2026 at 3:10 PM Trish Turner <patricia.sscad@gmail.com> wrote:
Yes, that is correct.

On Wed, Jul 29, 2026, 2:33 PM Kathryn Robertson <krobertson@san-saba.net> wrote:
Sounds good, thank you. Just to clarify, the new partial exemption is 15,895,680?

On Mon, Jul 27, 2026 at 3:02 PM Trish Turner <patricia.sscad@gmail.com> wrote:
The mineral load was correct so here is the adjustment to the first time partial exemption including the HB 9 state decision. I will get the rate collections to you as soon as I can.

--

Kathryn Robertson
Director of Federal Programs
San Saba ISD

2 attachments

2026_20251001_0001.pdf
133K

2026_20231001_0001.pdf
82K

SAN SABA APPRAISAL DISTRICT

Taxes Refunded For The Period: From 01/01/2025 To 12/31/2025

Owner: R302452-FAMILY SPORTS INC — **Paid by: FAMILY SPORTS INC, 2701 W WILLIAM CANNON DR AUSTIN**

Parcel Id: 33329 — **Refund Reason: ARBITRATION DECISION**

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
32 - SAN SABA ISD	2024	(1,287.45)	0.00	0.00	0.00	0.00	(1,287.45)	01/22/2025
Parcel ID: 33329 Totals		**(1,287.45)**	**0.00**	**0.00**	**0.00**	**0.00**	**(1,287.45)**	*Processed by: Patricia*
Owner Totals		**(1,287.45)**	**0.00**	**0.00**	**0.00**	**0.00**	**(1,287.45)**	*Processed by: Patricia*

Owner: R301872-LEMASTER JOE CLIFFORD ET AL — **Paid by: LEMASTER RACHAEL, 898 CR 430 SAN SABA TX 76877**

Parcel Id: 8314 — **Refund Reason: HOMESTEAD**

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
32 - SAN SABA ISD	2023	(407.85)	0.00	(28.55)	0.00	0.00	(436.40)	05/29/2025
Totals		**(407.85)**	**0.00**	**(28.55)**	**0.00**	**0.00**	**(436.40)**	*Processed by: MariaF90*
Totals		**(407.85)**	**0.00**	**(28.55)**	**0.00**	**0.00**	**(436.40)**	*Processed by: MariaF90*

1,287.45 +
407.85 +
2,570.44 +
1,369. +
5,634.74 *

#10

Owner: R3126 — **Paid by: LITTLEFIELD JAY C & MICHELLE J, 728 PR 167 SAN SABA TX**

Parcel Id: 8009 — **Refund Reason: ADJUSTMENT**

#15

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
32 - SAN SABA I	2024	(1,379.75)	0.00	0.00	0.00	0.00	(1,379.75)	07/28/2025
32 - SAN SABA ISD	2023	(1,190.69)	0.00	0.00	0.00	0.00	(1,190.69)	07/28/2025
Parcel ID: 800918 Totals		**(2,570.44)**	**0.00**	**0.00**	**0.00**	**0.00**	**(2,570.44)**	*Processed by Patricia*
Owner Totals		**(2,570.44)**	**0.00**	**0.00**	**0.00**	**0.00**	**(2,570.44)**	*Processed by Patricia*

Owner: R302303-PECAN HIGH TRUST — **Paid by: PECAN HIGH TRUST, 7303 KAYWOOD DR DALLAS TX 75209**

Parcel Id: 6751 — **Refund Reason: HOMESTEAD**

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
32 - SAN SABA ISD	2023	(702.10)	0.00	0.00	0.00	0.00	(702.10)	03/27/2025
32 - SAN SABA ISD	2024	(666.90)	0.00	0.00	0.00	0.00	(666.90)	03/27/2025
Parcel ID: 6751 Totals		**(1,369.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**(1,369.00)**	*Processed by: Patricia*
Owner Totals		**(1,369.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**(1,369.00)**	*Processed by: Patricia*

Owner: R31440-SCARBOROUGH JERRY & ANITA D — **Paid by: SCARBOROUGH JERRY & ANITA D, 509 N LIVEOAK SAN SABA TX**

Parcel Id: 7430 — **Refund Reason: DISASTER - ADD**

Jurisdiction	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total Refund	Refund Date
32 - SAN SABA ISD	2025	(0.81)	0.00	0.00	0.00	0.00	(0.81)	11/05/2025
Parcel ID: 7430 Totals		**(0.81)**	**0.00**	**0.00**	**0.00**	**0.00**	**(0.81)**	*Processed by: Patricia*

Do not

Print Date: 7/22/2026