

2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Comfort Independent School District

School District's Name

830-995-6400

Phone (area code and number)

232 High Street, Comfort, TX, 78013

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

<https://www.comfort.txed.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:

[Source Documents — click to view index](#)

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ²	\$ 1,563,947,643 Source
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 294,517,406 Source
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,269,430,237
4.	Prior year total adopted tax rate.	\$ 0.9328 / \$100 Source
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 3,146,910	Source
	B. Prior year values resulting from final court decisions: – \$ 3,038,400	Source
	C. Prior year value loss. Subtract B from A. ⁴	\$ 108,510

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.	\$ _____ 108,510
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____ 1,269,538,747
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: \$ _____ 4,795,851 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ _____ 25,302,373 C. Value loss. Add A and B. ⁷	\$ _____ 30,098,224
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. \$ _____ 347,135 B. Current year productivity or special appraised value: – \$ _____ 4,434 C. Value loss. Subtract B from A. ⁸	\$ _____ 342,701
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____ 30,440,925
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ _____ 1,239,097,822
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ _____ 11,558,304
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	\$ _____ 53,552
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.	\$ _____ 11,611,856

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 \$ 1,611,755,555 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.	\$ 1,611,755,555	Source
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 \$ 27,654,099 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.	\$ 27,654,099	Source
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	\$ 326,156,628	Source
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	Source
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 1,313,253,026	
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	Source
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.	\$ 27,504,209	Source
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 27,504,209	
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 1,285,748,817	
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.9031 / \$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:

- 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	\$ 0.5894 /\$100	Source
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ 0.0500 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100	\$ 0.0500 /\$100	Source
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³¹	\$ 0.6394 /\$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: \$ 4,474,306 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. - \$ 261,738 D. Adjust debt: Subtract B and C from A.	\$ 4,212,568	Source Source Source

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	\$ 147,302	Source
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 4,065,266	
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 98.9000% B. Enter the prior year actual collection rate 100.5600% C. Enter the 2024 actual collection rate 98.1800% D. Enter the 2023 actual collection rate 97.9600%	98.9000 %	Source Source Source Source
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.	\$ 4,110,482	
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,313,253,026	
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.3130 /\$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	\$ 0.9524 /\$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> .	\$ 1,313,253,026	
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.	\$ 0.9524 /\$100	

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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

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

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

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

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

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.9031 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.9524 /\$100

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

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

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

print
here

Jake Smiley
Printed Name of School District Representative

sign
here

[Signature]
School District Representative

9/3/2026

Date

⁴⁰ Tex. Tax Code §26.04(c)

Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

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

LINE	DESCRIPTION	SOURCE DOCUMENT	PKT PAGE
1	Prior year total taxable value	CAD Docs / KENDALL / Latest Prior Year Supplement	9
		CAD Docs / KERR / Latest Prior Year Supplement	10
2	Prior year tax ceilings	CAD Docs / KERR / Latest Prior Year Supplement	10
		CAD Docs / KENDALL / Latest Prior Year Supplement	9
4IS	Prior year I&S tax rate	CAD Docs / Other	11
		TEA / District	12
4MO	Prior year M&O tax rate	CAD Docs / Other	11
		TEA / District	12
5A	Original prior year ARB values	CAD Docs / Other	13
		CAD Docs / KERR / Certified Reports (7/25)	14
5B	Prior year values from final court decisions	CAD Docs / Other	13
		CAD Docs / KERR / Certified Reports (7/25)	14
6A	Prior year ARB certified value	CAD Docs / Other	13
		CAD Docs / KERR / Certified Reports (7/25)	14
6B	Prior year disputed value	CAD Docs / Other	13
		CAD Docs / KERR / Certified Reports (7/25)	14
9	Prior year taxable value of deannexed territory	CAD Docs / KERR / Certified Reports (7/25)	15
		CAD Docs / KENDALL / Certified Reports (7/25)	16
10A	Absolute exemptions — prior year market value	CAD Docs / KENDALL / Certified Reports (7/25)	16
		CAD Docs / KERR / Certified Reports (7/25)	15
10B	Partial exemptions	CAD Docs / KERR / Certified Reports (7/25)	15
		CAD Docs / KENDALL / Certified Reports (7/25)	16
11A	Prior year market value (ag/timber/special appraisal)	CAD Docs / KENDALL / Certified Reports (7/25)	16
		CAD Docs / KERR / Certified Reports (7/25)	15
11B	Current year productivity or special appraised value	CAD Docs / KENDALL / Certified Reports (7/25)	16
		CAD Docs / KERR / Certified Reports (7/25)	15
15IS	Taxes refunded — I&S (years preceding prior year)	Tax Office Docs	17
15MO	Taxes refunded — M&O (years preceding prior year)	Tax Office Docs	17
17A	Certified values	CAD Docs / KENDALL / Certified Reports (7/25)	18
		CAD Docs / KERR / Certified Reports (7/25)	19
17B	Pollution control and energy storage system exemption	CAD Docs / KENDALL / Certified Reports (7/25)	16
18A	Current year taxable value of properties under protest	CAD Docs / KENDALL / Certified Reports (7/25)	20
		CAD Docs / KERR / Certified Reports (7/25)	21
18B	Current year value of properties not under protest or not certi...	No source annotation	
19	Current year tax ceilings	CAD Docs / KERR / Certified Reports (7/25)	22
		CAD Docs / KENDALL / Certified Reports (7/25)	23
20	Anticipated contested value	No source annotation	
22	Total current year taxable value of properties in territory ann...	CAD Docs / KERR / Certified Reports (7/25)	15

		CAD Docs / KENDALL / Certified Reports (7/25)	16
23	Total current year taxable value of new improvements	CAD Docs / KERR / Certified Reports (7/25)	15
		CAD Docs / KENDALL / Certified Reports (7/25)	16
27	Current year maximum compressed tax rate (MCR)	TEA / District	24
28A	Prior year enrichment tax rate	CAD Docs / Other	11
		TEA / District	12
30A	Total current year debt — property tax revenue	<i>No source annotation</i>	
30B	Subtract unencumbered fund amount	<i>No source annotation</i>	
30C	Subtract state aid received	CAD Docs / Other	11
		TEA / District	12
31	Certified prior year excess debt collections	Tax Office Docs	25
33A	Current year anticipated collection rate	Tax Office Docs	26
33B	Current year - 1 actual collection rate	Tax Office Docs	27
33C	Current year - 2 actual collection rate	Tax Office Docs	27
33D	Current year - 3 actual collection rate	Tax Office Docs	27
38	TCEQ certified expenses for pollution control	<i>No source annotation</i>	
43	Prior year voter-approval tax rate (disaster adjustment)	Tax Office Docs	28

KENDALL County	2025 CERTIFIED TOTALS	As of Supplement 84
Property Count: 6,889	SCF - COMFORT ISD Grand Totals	7/28/2026 1:51:00PM

Land		Value			
Homesite:		210,307,511			
Non Homesite:		321,573,643			
Ag Market:		1,536,296,891			
Timber Market:		871,810	Total Land	(+)	2,069,049,855
Improvement		Value			
Homesite:		553,610,352			
Non Homesite:		534,502,660	Total Improvements	(+)	1,088,113,012
Non Real		Count	Value		
Personal Property:	535		174,631,570		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 174,631,570
					3,331,794,437
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,537,168,701	0			
Ag Use:	11,483,972	0	Productivity Loss	(-)	1,525,680,559
Timber Use:	4,170	0	Appraised Value	=	1,806,113,878
Productivity Loss:	1,525,680,559	0			
			Homestead Cap	(-)	104,714,785
			23.231 Cap	(-)	5,201,791
			Assessed Value	=	1,696,197,302
			Total Exemptions Amount	(-)	511,387,884
			(Breakdown on Next Page)		
			Net Taxable	= 1	1,184,809,418
Freeze	Assessed	Taxable	Actual Tax	Celling	Count
DP	10,633,708	3,374,715	15,334.75	15,448.17	51
OV65	337,166,834	164,138,473	668,724.91	693,373.78	1,005
Total	347,800,542	167,513,188	684,059.66	708,821.95	1,056
Tax Rate	0.9328000				
				Freeze Taxable	= 2 167,513,188
				Freeze Adjusted Taxable	= 1,017,296,230

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
10,173,398.89 = 1,017,296,230 * (0.9328000 / 100) + 684,059.66

Certified Estimate of Market Value: 3,331,707,577
Certified Estimate of Taxable Value: 1,184,679,686

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

Kerr County	2025 CERTIFIED TOTALS	As of Supplement 22
Property Count: 2,329	SCF - COMFORT I.S.D. Grand Totals	7/29/2026 11:23:17AM

Land	Value			
Homesite:	31,454,085			
Non Homesite:	46,102,911			
Ag Market:	535,071,169			
Timber Market:	0	Total Land	(+)	612,628,165

Improvement	Value			
Homesite:	353,185,582			
Non Homesite:	58,311,429	Total Improvements	(+)	411,497,011

Non Real	Count	Value			
Personal Property:	67	19,407,205			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	19,407,205
			Market Value	=	1,043,532,381

Ag	Non Exempt	Exempt			
Total Productivity Market:	533,649,568	1,421,601			
Ag Use:	7,107,857	16,179	Productivity Loss	(-)	526,541,711
Timber Use:	0	0	Appraised Value	=	516,990,670
Productivity Loss:	526,541,711	1,405,422	Homestead Cap	(-)	9,580,256
			23.231 Cap	(-)	1,045,586
			Assessed Value	=	506,364,828
			Total Exemptions Amount (Breakdown on Next Page)	(-)	127,226,603

			Net Taxable	=	1	379,138,225
--	--	--	--------------------	---	---	-------------

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count				
DP	1,704,094	645,983	3,683.51	3,683.51	11				
OV65	188,770,727	126,358,235	565,608.53	570,376.69	348				
Total	190,474,821	127,004,218	569,292.04	574,060.20	359	Freeze Taxable	(-)	2	127,004,218
Tax Rate	0.9328000								

	Freeze Adjusted Taxable	=	252,134,007
--	--------------------------------	---	-------------

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 2,921,198.06 = 252,134,007 * (0.9328000 / 100) + 569,292.04

Certified Estimate of Market Value: 1,043,532,381
 Certified Estimate of Taxable Value: 379,138,225

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

COMFORT ISD			
	SY 2024-25	SY 2025-26	SY 2026-27
Students			
1. Refined Average Daily Attendance (ADA)	949,640	941,846	935,000
2. Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	741,153	722,536	716,640
3. Special Education FTEs Detail Report	74,843	88,561	88,561
4. Career & Technology FTEs	133,644	130,749	129,799
5. Weighted ADA (WADA) Detail Report	1,780,833	1,867,572	1,858,652
WADA-to-ADA Ratio	1.875	1.983	1.988
6. PEIMS Enrollment	1,072	1,012	1,000
Property Values			
7. Prior Tax Year State Certified Property Value	\$1,341,996,691	\$1,401,010,243	\$1,443,153,052
8. Current Tax Year State Certified Property Value	\$1,401,010,243	\$1,443,153,052	\$1,458,863,086
Year-Over-Year Value Change	4.40%	3.01%	1.09%
Tax Rates and Collections			
9. Current Tax Year M&O Tax Rate	\$0.666900	\$0.639400	\$0.639400
10. Tier One Tax Year M&O Tax Rate	\$0.616900	\$0.589400	\$0.589400
11. Maximum Compressed Tax Rate	\$0.000000	\$0.589400	\$0.589400
Tier Two, Level One Pennies (Golden Pennies)	\$0.050000	\$0.050000	\$0.050000
Tier Two, Level Two Pennies (Copper Pennies)	\$0.000000	\$0.000000	\$0.000000
VTCS 2784g Pennies (Unequalized Pennies)	\$0.000000	\$0.000000	\$0.000000
12. M&O Tax Collections Detail Report	\$8,938,288	\$9,000,603	\$9,096,283
M&O Collections Relative to T2	95.7%	97.5%	97.5%
13. I&S Tax Rate	\$0.293400	\$0.293400	\$0.313000
14. I&S Tax Collections	\$3,920,648	\$4,075,000	\$4,407,184
I&S Collections Relative to T8	95.4%	96.2%	96.5%
15. Total Tax Collections	\$12,858,936	\$13,075,603	\$13,503,467
16. Total Tax Levy	\$13,322,911	\$13,627,094	\$14,074,737
Funding Components			
17. District Basic Allotment * TR / MCR	\$6,169	\$6,215	\$6,215
18. School Safety Allotment (SSA) ADA	949,640	941,846	935,000
19. ASF ADA	981,032	949,640	941,846
20. Per Capita Rate	\$619.868	\$471.190	\$620.000
Program Intent Codes - Allotments			
Tier One Subchapter B and C Allotments			
21. 11-Regular Program Allotment 48.051	\$4,565,502	\$4,490,561	\$4,453,920
22. Small and Mid-Size Allotment 48.101	\$1,568,280	\$1,812,843	\$1,809,517
23. 23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$2,122,425	\$2,414,550	\$2,418,988
24. 37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$56,672	\$45,991	\$45,370
25. 24-Compensatory Education Allotment 48.104 (spend 55% of amount, spend req. repealed beginning with 25-26 school year)	\$836,451	\$786,586	\$777,885
26. 25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$96,278	\$106,823	\$106,047
27. 22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$1,465,039	\$1,537,235	\$1,528,860
28. 11-Public Education Grant 48.107	\$0	\$0	\$0
29. 36-Early Education Allotment 48.108 (spend 100% of amount) INCLUDES REALLOCATION UNDER HB2	\$105,755	\$177,468	\$176,178
30. 21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$20,046	\$20,251	\$20,103
31. 38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$0	\$0	\$0
32. Fast Growth Allotment 48.111	\$0	\$0	\$0
33. Teacher Incentive Allotment 48.112	\$73,275	\$208,850	\$208,850
34. Mentor Program Allotment 48.114	\$0	\$0	\$0
School Safety Allotment 48.115	\$54,496	MOVED TO 48.160	MOVED TO 48.160
35. Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	\$0	\$0	\$0
Early Literacy Intervention Allotment 48.122	N/A	N/A	\$0
Tier One Subchapter D Allotments			
36. 99-Transportation Allotment 48.151	\$101,478	\$101,478	\$101,478
37. 99-New Instructional Facility Allotment 48.152	\$0	\$0	\$0
38. Dropout Recovery and Residential Placement Facility Allotment 48.153	\$0	\$0	\$0
39. Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0	\$0	\$0
40. College Preparation Assessment Reimbursement 48.155	\$1,365	\$34,000	\$1,365
41. Certification Examination Reimbursement 48.156	\$3,862	\$3,183	\$3,862
42. Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157	N/A	N/A	\$31,800
43. Teacher Retention Allotment 48.158	N/A	\$536,000	\$536,000
44. Support Staff Retention Allotment 48.1581	N/A	\$45,640	\$45,351
45. Special Education Full Individual and Initial Evaluation (FIE) Allotment 48.159	N/A	\$50,000	\$50,000
46. School Safety Allotment 48.160	N/A	\$120,493	\$120,349
47. Allotment for Basic Costs 48.161	N/A	\$107,272	\$106,000
48. Total Cost of Tier One Detail Report	\$11,070,924	\$12,599,225	\$12,541,922
49. Local Fund Assignment	(\$8,642,832)	(\$8,505,944)	(\$8,598,539)
Per Capita Distribution from Available School Fund (ASF)	(\$608,110)	(\$447,461)	(\$583,945)
Foundation School Program (FSP) State Funding			
50. FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$1,819,982	\$3,645,820	\$3,359,438
51. Tier Two Detail Report	\$432,841	\$476,155	\$462,850
52. Other Programs Detail Report	\$503,369	\$478,002	\$476,792
53. Total FSP Operations Funding	\$2,756,192	\$4,599,976	\$4,299,080
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
54. 199/5812 - Foundation School Fund	\$2,713,312	\$4,539,256	\$4,239,080
55. 199/5811 - Available School Fund	\$608,110	\$447,461	\$583,945
56. 410/5829 - Instructional Materials & Technology Fund	\$42,880	\$60,720	\$60,000
I&S State Aid			
57. 599/5829 - EDA	\$0	\$0	\$0
58. 599/5829 - Instructional Facilities Allotment (Bond)	\$0	\$0	\$0
59. 199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$0	\$0	\$0
60. Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$318,639	\$270,508	\$261,738
61. TOTAL ASF/ASF STATE AID	\$3,682,941	\$5,317,945	\$5,144,764
Local Revenue in Excess of Entitlement			
62. Local Revenue in Excess of Entitlement Detail Report	\$0	\$0	\$0
Summary of Total State/Local M&O Revenue			
Total M&O State Aid (excl. recapture netting)	\$3,364,302	\$5,047,437	\$4,883,025
Total M&O Tax Collections	\$8,938,288	\$9,000,603	\$9,096,283
Total Recapture	\$0	\$0	\$0
Net Total State/Local M&O Revenue	\$12,302,590	\$14,048,040	\$13,979,309
Total State/Local M&O Revenue per ADA	\$12,955	\$14,915	\$14,951
M&O State Share	27.3%	35.9%	34.9%
M&O Local Share	72.7%	64.1%	65.1%



Fw: Comfort ISD Truth in Taxation info

From Jake Smiley <jake.smiley@comfortisd.net>
Date Thu 9/3/2026 9:30 AM
To Justin Barlow <jbarlow@moakcasey.com>; MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>

Here is part of the info from our CAD. I will follow up on item 17.

Jake

From: Nelia McNeal <nelia.mcneal@kendallad.org>
Sent: Thursday, September 3, 2026 9:22 AM
To: Jake Smiley <jake.smiley@comfortisd.net>
Subject: Comfort ISD Truth in Taxation info

Good morning, Jake,

Most recent values for Comfort ISD, in red.

5A 2,326,910
5A \$3,146,910
5B 2,218,400
5B 3,038,400
5C 108,510
5C \$108,510

6A 820,000
6A -0-
6B 820,000
6B -0-
5C 0
6B -0-

5A, 5B, 6A, 6B

Nelia Zapata
Chief Appraiser, RPA CCA
Kendall Appraisal District
118 Market Ave
Boerne, TX 78006
830/249-8012

To: MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>

Subject: RE: Comfort ISD data needed

We actually did not have any in our small portion of comfort ISD.

From: MoakCasey Truth-In-Taxation Services
<tnt@moakcasey.com>

Sent: Tuesday, June 9, 2026 10:42 AM

To: Sharon Constantinides <sharonc@kerrcad.org>

Subject: Comfort ISD data needed

Hello Sharon,

Does Comfort ISD have any values for the following items on the 50-280 form?

5. Prior year taxable value lost because court appeals of ARB decisions reduced
 - A. Original prior year ARB values:
 - B. Prior year values resulting from final court decisions:
6. Prior year taxable value subject to an appeal under Chapter 42, as of July 25.
 - A. Prior year ARB certified value:
 - B. Prior year disputed value:

Feel free to call my cell if you have any questions.
Thank you!

Kerr County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 2,309

SCF - COMFORT I.S.D.
Effective Rate Assumption

7/24/2026 10:39:45AM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

23

\$13,427,366
\$12,940,284

New Exemptions

Exemption	Description	Count	2025 Market Value	Exemption Amount
EX-XI	11.19 Youth spiritual, mental, and physical dev	2		\$2,041,881
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,041,881

10A

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	40	\$1,678,688
DP	Disability	1	\$60,000
DV3	Disabled Veterans 50% - 69%	1	\$12,000
DVHS	Disabled Veteran Homestead	3	\$733,216
HS	Homestead	12	\$1,332,117
OV65	Over 65	12	\$482,836
PARTIAL EXEMPTIONS VALUE LOSS			\$4,298,857
NEW EXEMPTIONS VALUE LOSS			\$6,340,738

10B

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$6,340,738

New Ag / Timber Exemptions

2025 Market Value
2026 Ag/Timber Use

11A, 11B

\$347,135
\$4,434

Count: 5

NEW AG / TIMBER VALUE LOSS

\$342,701

New Annexations

9, 22

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
543	\$567,145	\$139,942	\$427,203
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
143	\$456,923	\$133,252	\$323,671

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
543	\$461,389	\$140,000	\$321,389
Category A Only			
Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
143	\$277,826	\$140,000	\$137,826

KENDALL County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 6,979

SCF - COMFORT ISD
Effective Rate Assumption

7/17/2026 11:25:07AM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

23

\$16,288,930
\$14,563,925

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, rel	6	2025 Market Value	
ABSOLUTE EXEMPTIONS VALUE LOSS				10A \$2,753,970
				\$2,753,970

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	415	\$10,722,820
DV1	Disabled Veterans 10% - 29%	1	\$12,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$0
DV4	Disabled Veterans 70% - 100%	4	\$41,530
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	3	\$919,511
HS	Homestead	61	\$7,369,441
OV65	Over 65	41	\$1,918,714
PARTIAL EXEMPTIONS VALUE LOSS		528	\$21,003,516
NEW EXEMPTIONS VALUE LOSS			10B \$23,757,486

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$23,757,486

New Ag / Timber Exemptions

New Annexations

9, 11A, 11B, 22

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,839	\$409,273	\$164,200	\$245,073

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,182	\$391,064	\$162,775	\$228,289

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,839	\$347,570	\$140,000	\$207,570

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,182	\$347,930	\$140,000	\$207,930

Tax Collections Activity Report - Current/Delinquent

Kendall Appraisal District

7/24/2026

1:07:11PM

Report Criteria

Entity: SCF (COMFORT ISD)

Year: ALL

Date Range: ALL

Batch(es):

Page 1 of 5

10008 (SUPPREF021026)
 10045 (SUPPREF021926)
 10063 (SUPPREF022526)
 10064 (SUPPLITREF022526)
 10084 (SUPPREF030326)
 10091 (SUPPREF022826)
 10092 (SUPPLITREF022826)
 10117 (SUPPREF031226)
 10168 (SUPPREF032426)
 10209 (SUPPREF040626)
 10210 (SUPPLITREF040626)
 10245 (SUPPREF041426)
 10273 (SUPPREF042226)
 10295 (SUPPREF042426)
 10374 (SUPPREF052826)
 10418 (SUPPREF061026)
 10488 (SUPPREF071526)
 9279 (SUPPREFF072825)
 9282 (SUPPLITREF072825)
 9359 (SUPPREF082825)
 9360 (SUPPLITREF082825)
 9392 (SUPPREFF090525)
 9406 (SUPPREF091625)
 9423 (SUPPREF091725)
 9434 (SUPPREF092225)
 9451 (SUPPREF100125)
 9556 (SUPPREF101825)
 9700 (SUPPREFCOR103125)
 9701 (SUPREFLERETA103125)
 9713 (SUPPREF111325)
 9758 (SUPPREF112525)
 9776 (SUPREF120225)
 9784 (SUPPREF120425)
 9802 (SUPPREF121025)
 9827 (SUPPREF121725)
 9892 (SUPPREF010726)
 9944 (SUPPREF012326)
 9996 (SUPPREF020626)

Entity COMFORT ISD

Current Year	M&O	I&S	Delinquent Years	M&O	I&S	All Years	M&O	I&S
Taxes	0.00	0.00	Taxes	0.00	0.00	Taxes	0.00	0.00
Discounts	0.00	0.00	Discounts	0.00	0.00	Discounts	0.00	0.00
Penalty	0.00	0.00	Penalty	0.00	0.00	Penalty	0.00	0.00
Interest	0.00	0.00	Interest	0.00	0.00	Interest	0.00	0.00
Total Collected	0.00	0.00	Total Collected	0.00	0.00	Total Collected	0.00	0.00
Total Collected	0.00		Total Collected	0.00		Total Collected	0.00	
Refunds Paid			Refunds Paid			Refunds Paid		
Taxes	52,906.11	24,276.96	Taxes	36,442.84	15,972.03	Taxes	89,348.95	40,248.99
Penalty	196.15	90.01	Penalty	518.92	228.15	Penalty	715.07	318.16
Interest	47.60	21.85	Interest	270.71	119.03	Interest	318.31	140.88
Total Refunded:	53,149.86	24,388.82	Total Refunded:	37,251.51	16,319.21	Total Refunded:	90,382.33	40,708.03
Total Refunded:	77,538.68		Total Refunded:	53,551.68		Total Refunded:	131,090.36	

KENDALL County	2026 CERTIFIED TOTALS	As of Certification
Property Count: 6,931	SCF - COMFORT ISD ARB Approved Totals	7/17/2026 11:24:47AM

Land		Value			
Homesite:		207,477,062			
Non Homesite:		330,658,821			
Ag Market:		1,535,573,877			
Timber Market:		1,093,570	Total Land	(+)	2,074,803,330
Improvement		Value			
Homesite:		546,369,062			
Non Homesite:		547,245,522	Total Improvements	(+)	1,093,614,584
Non Real		Count	Value		
Personal Property:	493		188,226,830		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					188,226,830
					3,356,644,744
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,534,408,387	2,259,060			
Ag Use:	10,999,629	8,220	Productivity Loss	(-)	1,523,403,108
Timber Use:	5,650	0	Appraised Value	=	1,833,241,636
Productivity Loss:	1,523,403,108	2,250,840			
			Homestead Cap	(-)	71,151,167
			23.231 Cap	(-)	5,494,427
			Assessed Value	=	1,756,596,042
			Total Exemptions Amount	(-)	535,240,903
			(Breakdown on Next Page)		

Net Taxable = 1,221,355,139

17A

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	11,504,989	4,505,717	25,123.15	25,236.57	47			
OV65	356,188,998	179,862,097	721,638.19	748,834.97	1,016			
Total	367,693,987	184,367,814	746,761.34	774,071.54	1,063	Freeze Taxable	(-)	184,367,814
Tax Rate	0.9328000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	3,350,500	1,999,459	871,809	1,127,650	7			
Total	3,350,500	1,999,459	871,809	1,127,650	7	Transfer Adjustment	(-)	1,127,650
						Freeze Adjusted Taxable	=	1,035,859,675

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
10,409,260.39 = 1,035,859,675 * (0.9328000 / 100) + 746,761.34

Certified Estimate of Market Value: 3,356,644,744
Certified Estimate of Taxable Value: 1,221,355,139

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

Kerr County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 2,284

SCF - COMFORT I.S.D.

ARB Approved Totals

7/24/2026

10:35:37AM

Land			Value			
Homesite:			31,245,558			
Non Homesite:			39,522,294			
Ag Market:			535,017,816			
Timber Market:			0	Total Land	(+)	605,785,668
Improvement			Value			
Homesite:			367,528,090			
Non Homesite:			57,291,353	Total Improvements	(+)	424,819,443
Non Real		Count	Value			
Personal Property:		70	20,899,398			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	20,899,398
				Market Value	=	1,051,504,509
Ag	Non Exempt		Exempt			
Total Productivity Market:	533,596,215		1,421,601			
Ag Use:	7,700,815		16,978	Productivity Loss	(-)	525,895,400
Timber Use:	0		0	Appraised Value	=	525,609,109
Productivity Loss:	525,895,400		1,404,623			
				Homestead Cap	(-)	5,966,503
				23.231 Cap	(-)	1,212,127
				Assessed Value	=	518,430,479
				Total Exemptions Amount	(-)	128,030,063
				(Breakdown on Next Page)		
				Net Taxable	=	390,400,416
					17A	
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	1,856,167	761,736	3,683.51	3,683.51	11	
OV65	202,925,523	138,140,776	657,402.14	662,368.21	357	
Total	204,781,690	138,902,512	661,085.65	666,051.72	368	Freeze Taxable
Tax Rate	0.9328000					(-) 138,902,512
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	779,859	579,859	111,254	468,605	1	
Total	779,859	579,859	111,254	468,605	1	Transfer Adjustment
						(-) 468,605
						Freeze Adjusted Taxable
						= 251,029,299

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,002,686.95 = 251,029,299 * (0.9328000 / 100) + 661,085.65

Certified Estimate of Market Value: 1,051,504,509
 Certified Estimate of Taxable Value: 390,400,416

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

KENDALL County	2026 CERTIFIED TOTALS	As of Certification
Property Count: 48	SCF - COMFORT ISD Under ARB Review Totals	7/17/2026 11:24:47AM

Land		Value			
Homesite:		1,443,936			
Non Homesite:		3,177,045			
Ag Market:		6,052,982			
Timber Market:		0	Total Land	(+)	10,673,963
Improvement		Value			
Homesite:		4,976,791			
Non Homesite:		6,747,398	Total Improvements	(+)	11,724,189
Non Real		Count	Value		
Personal Property:	5		1,037,300		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					1,037,300
					23,435,452
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,052,982	0			
Ag Use:	46,700	0	Productivity Loss	(-)	6,006,282
Timber Use:	0	0	Appraised Value	=	17,429,170
Productivity Loss:	6,006,282	0			
			Homestead Cap	(-)	499,150
			23.231 Cap	(-)	189,316
			Assessed Value	=	16,740,704
			Total Exemptions Amount	(-)	1,767,044
			(Breakdown on Next Page)		
			Net Taxable	18A	14,973,660

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	1,777,167	1,290,047	3,539.22	3,539.22	3			
Total	1,777,167	1,290,047	3,539.22	3,539.22	3	Freeze Taxable	(-)	1,290,047
Tax Rate	0.9328000							
						Freeze Adjusted Taxable	=	13,683,613

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 131,179.96 = 13,683,613 * (0.9328000 / 100) + 3,539.22

Certified Estimate of Market Value:	21,866,405
Certified Estimate of Taxable Value:	14,353,917
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Kerr County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 25

SCF - COMFORT I.S.D.
Under ARB Review Totals

7/24/2026 10:35:37AM

Land		Value			
Homesite:		434,842			
Non Homesite:		6,885,331			
Ag Market:		5,156,094			
Timber Market:		0	Total Land	(+)	12,476,267
Improvement		Value			
Homesite:		2,936,882			
Non Homesite:		2,951,014	Total Improvements	(+)	5,887,896
Non Real		Count	Value		
Personal Property:	2		32,873		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					32,873
					18,397,036
Ag	Non Exempt	Exempt			
Total Productivity Market:	5,156,094	0			
Ag Use:	89,914	0	Productivity Loss	(-)	5,066,180
Timber Use:	0	0	Appraised Value	=	13,330,856
Productivity Loss:	5,066,180	0			
			Homestead Cap	(-)	98,471
			23.231 Cap	(-)	0
			Assessed Value	=	13,232,385
			Total Exemptions Amount (Breakdown on Next Page)	(-)	551,946
			Net Taxable	18A	12,680,439

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
118,283.13 = 12,680,439 * (0.932800 / 100)

Certified Estimate of Market Value: 18,208,881
Certified Estimate of Taxable Value: 12,504,799

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

Kerr County

2026 CERTIFIED TOTALS

As of Certification

SCF - COMFORT I.S.D.

Property Count: 2,309

Grand Totals

7/24/2026

10:35:37AM

Land		Value			
Homesite:		31,680,400			
Non Homesite:		46,407,625			
Ag Market:		540,173,910			
Timber Market:		0	Total Land	(+)	618,261,935
Improvement		Value			
Homesite:		370,464,972			
Non Homesite:		60,242,367	Total Improvements	(+)	430,707,339
Non Real		Count	Value		
Personal Property:	72		20,932,271		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					20,932,271
					1,069,901,545
Ag	Non Exempt	Exempt			
Total Productivity Market:	538,752,309	1,421,601			
Ag Use:	7,790,729	16,978	Productivity Loss	(-)	530,961,580
Timber Use:	0	0	Appraised Value	=	538,939,965
Productivity Loss:	530,961,580	1,404,623	Homestead Cap	(-)	6,064,974
			23.231 Cap	(-)	1,212,127
			Assessed Value	=	531,662,864
			Total Exemptions Amount	(-)	128,582,009
			(Breakdown on Next Page)		
			Net Taxable	=	403,080,855

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,856,167	761,736	3,683.51	3,683.51	11			
OV65	202,925,523	138,140,776	657,402.14	662,368.21	357			
Total	204,781,690	138,902,512	661,085.65	666,051.72	368	Freeze Taxable	(-)	138,902,512
Tax Rate	0.9328000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	19.003			
OV65	779,859	579,859	111,254	468,605	1			
Total	779,859	579,859	111,254	468,605	1	Transfer Adjustment	(-)	468,605
						Freeze Adjusted Taxable	=	263,709,738

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
3,120,970.09 = 263,709,738 * (0.9328000 / 100) + 661,085.65

Certified Estimate of Market Value: 1,069,713,390
Certified Estimate of Taxable Value: 402,905,215

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

KENDALL County	2026 CERTIFIED TOTALS	As of Certification
Property Count: 6,979	SCF - COMFORT ISD Grand Totals	7/17/2026 11:24:47AM

Land		Value			
Homesite:		208,920,998			
Non Homesite:		333,835,866			
Ag Market:		1,541,626,859			
Timber Market:		1,093,570	Total Land	(+)	2,085,477,293
Improvement		Value			
Homesite:		551,345,853			
Non Homesite:		553,992,920	Total Improvements	(+)	1,105,338,773
Non Real		Count	Value		
Personal Property:	498		189,264,130		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	= 189,264,130
					= 3,380,080,196
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,540,461,369	2,259,060			
Ag Use:	11,046,329	8,220	Productivity Loss	(-)	1,529,409,390
Timber Use:	5,650	0	Appraised Value	=	1,850,670,806
Productivity Loss:	1,529,409,390	2,250,840			
			Homestead Cap	(-)	71,650,317
			23.231 Cap	(-)	5,683,743
			Assessed Value	=	1,773,336,746
			Total Exemptions Amount	(-)	537,007,947
			(Breakdown on Next Page)		
			Net Taxable	=	1,236,328,799

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	11,504,989	4,505,717	25,123.15	25,236.57	47			
OV65	357,966,165	181,152,144	725,177.41	752,374.19	1,019			
Total	369,471,154	185,657,861	750,300.56	777,610.76	1,066	Freeze Taxable	(-)	185,657,861
Tax Rate	0.9328000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	C 19			
OV65	3,350,500	1,999,459	871,809	1,127,650	7			
Total	3,350,500	1,999,459	871,809	1,127,650	7	Transfer Adjustment	(-)	1,127,650
						Freeze Adjusted Taxable	=	1,049,543,288

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
10,540,440.35 = 1,049,543,288 * (0.9328000 / 100) + 750,300.56

Certified Estimate of Market Value: 3,378,511,149
Certified Estimate of Taxable Value: 1,235,709,056

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

Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Final Maximum Compressed Tax Rate (MCR)

August 27, 2026

District Number	District Name	Tax Year 2026 MCR
139905	CHISUM ISD	0.6095
226901	CHRISTOVAL ISD	0.6169
067902	CISCO ISD	0.5628
243906	CITY VIEW ISD	0.6169
065901	CLARENDON ISD	0.6254
194904	CLARKSVILLE ISD	0.5873
006902	CLAUDE ISD	0.5628
084910	CLEAR CREEK ISD	0.6190
126903	CLEBURNE ISD	0.5741
146901	CLEVELAND ISD	0.6169
018901	CLIFTON ISD	0.5628
071901	CLINT ISD	0.5821
030902	CLYDE CISD	0.5628
114902	COAHOMA ISD	0.6169
204901	COLDSPRING-OAKHURST CISD	0.5628
042901	COLEMAN ISD	0.5628
021901	COLLEGE STATION ISD	0.6112
091902	COLLINSVILLE ISD	0.6169
229901	COLMESNEIL ISD	0.6254
168901	COLORADO ISD	0.5676
020907	COLUMBIA-BRAZORIA ISD	0.6169
045902	COLUMBUS ISD	0.5729
046902	COMAL ISD	0.6048
047901	COMANCHE ISD	0.5986
27 130902	COMFORT ISD	0.5894
116903	COMMERCE ISD	0.5992
043918	COMMUNITY ISD	0.5628
112908	COMO-PICKTON CISD	0.5628
233903	COMSTOCK ISD	0.6192
161921	CONNALLY ISD	0.6169
170902	CONROE ISD	0.6171
147901	COOLIDGE ISD	0.6149
060902	COOPER ISD	0.5628
057922	COPPELL ISD	0.6095
050910	COPPERAS COVE ISD	0.6192
178904	CORPUS CHRISTI ISD	0.6183
187904	CORRIGAN-CAMDEN ISD	0.5843
175903	CORSICANA ISD	0.6169
095902	COTTON CENTER ISD	0.6254
142901	COTULLA ISD	0.6185
246914	COUPLAND ISD	0.6122
109903	COVINGTON ISD	0.5777

August 27, 2026

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Certified prior year excess debt collections				
for the 2026 tax rate calculation				
	I/S TOTAL COLLECTED (7/1/25-6/30/26)		Prior year line 33 (CY DEBT ADJ FOR COLLECTIONS)	EXCESS DEBT IF
1	4,030,293.81	2	3,801,868.00	1>2
	81,124.13		31 0	147,301.68
	3,949,169.68			

Antipated C	Current year actual collected		2025	100.56%
Rate	Prior Year		2024	98.18%
	Previous Prior year		2023	97.96%
				296.70%
		33A	CY Tax rate ANTICIPATED	98.90%
			COLLECTION RATE	

	SCF COLLECTIONS		SCF ATY	BSCF COLLECTIONS	BSCF ATY	TOTAL		LEVY	% Actual Collected	Collection Data Dates
2025	13,393,229.56		75,559.55	5,747.94	163.19	13,323,254.76		13,249,119	100.56%	7/1/25-6/30/26
2024	13,307,078.18		55,470.87	12,195.95	218.99	13,263,584.27		13,510,019	98.18%	7/1/24-6/30/25
2023	13,225,105.80		63,686.15	5,959.33	30.15	13,167,348.83		13,441,086	97.96%	7/1/23-6/30/24

2025 Tax Rate Calculation Worksheet - School Districts

Form 50-859

SECTION 3: Voter Approval Tax Rate 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	Voter Approval Tax Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ _____
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ _____ /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ _____ /\$100

SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

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. ³⁵ 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
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ _____ /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____ /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... \$ 0.840187 /\$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate..... \$ 0.932800 /\$100

As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: 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. ³⁶

print
here

Emily Martinez

Printed Name of School District Representative

sign
here

Emily Martinez
School District Representative

9/3/2025

Date

³³ Tex. Tax Code §26.045(d)

³⁴ Tex. Tax Code §26.045(i)

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

³⁶ Tex. Tax Code §26.04(c)