2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Leverett's Chapel Independent School District
School District's Name

903-834-6675
Phone *(area code and number)*

8956 St. HWY 42N Overton, Tx,75684
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:

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]	$ 41,491,017
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]	$ 90,290
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 41,400,727
4.	**Prior year total adopted tax rate.**	$ 0.7552 /$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.	$ 41,400,727
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: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . + $ 50,200 **C. Value loss.** Add A and B. [7]	$ 50,200
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.	$ 50,200
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 41,350,527
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 312,279
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 0
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 312,279

[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] .... $ 37,529,460 **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.	$ 37,529,460
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]	$ 0
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 37,529,460
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.	$ 665,890
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 665,890
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 36,863,570
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.8471 /$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]	$ 0.6169 /$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 .... $ 0.1383 /$100 B. $0.05 per $100 of taxable value .... $ 0.0500 /$100	$ 0.1383 /$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]	$ 0.7552 /$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] 86.90 % B. Enter the prior year actual collection rate 88.00 % C. Enter the 2024 actual collection rate 87.70 % D. Enter the 2023 actual collection rate 87.70 %	87.70 %
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.*	$ 37,529,460
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.0000 /$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]	$ 0.7552 /$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.*	$ 37,529,460
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 0.7552 /$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.*	$ 0.7552 /$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.	$ 0.0000 /$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.	$ 0.0000 /$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).	$ 0.7552 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate.......... $ 0.8471 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate.......... $ 0.7552 /$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 ➧

Printed Name of School District Representative

sign here ➧

School District Representative

Date

[40] Tex. Tax Code §26.04(c)

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007

(903) 657-3578 FAX (903) 657-9073

July 21, 2025

Mr. Matt Everett, Superintendent
Leverett's Chapel Independent School District
P.O. Box 669
Laird Hill, Texas 75666-0669

Dear Mr. Everett:

Enclosed are your certified 2025 values.

Also, enclosed is a recap of your appraisal roll that includes all of the information that your tax assessor or other designated person will need from our office in order to calculate your no new revenue tax rate for 2025.

As always, if you have any questions please do not hesitate to call.

Sincerely,
Rusk County Appraisal District

Weldon R. Cook, RPA, CCA
Chief Appraiser

CC: Mrs. Nesha Partin, Tax Assessor/Collector

Enclosures

RUSK COUNTY APPRAISAL DISTRICT
P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

STATE OF TEXAS)(
PROPERTY TAX CODE, SECTION 26.01(a)
COUNTY OF RUSK)(

2025 CERTIFICATION OF APPRAISAL ROLLS FOR THE:

Leverett's Chapel Independent School District

I, Weldon R. Cook, Chief Appraiser for the Rusk County Appraisal District, solemnly swear that the attached is that portion of the approved 2025 Appraisal Roll of the Rusk County Appraisal District, which lists property taxable by the above-named taxing unit and constitutes the appraisal roll for that taxing unit.

July 21, 2025

Chief Appraiser

On this the 21st day of July, 2025, personally appeared Weldon R. Cook, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.

SALENEA T TURNER
Notary Public, State of Texas
Comm. Expires 04-11-2029
Notary ID 135506780

NOTARY PUBLIC

4-11-29
COMMISSION EXPIRES

**** **** **** **** **** **** **** **** **** **** **** **** ****

Approval of the appraisal records by the Rusk County Appraisal Review Board occurred on the 17th day of July, 2025.

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 21, 2025

CERTIFICATION OF THE APPRAISAL ROLLS FOR THE:

Leverett's Chapel Independent School District

2025 Approved Appraisal Rolls:

Net Real Estate Value	$27,779,070	
Net Mineral, Utility and Industrial Value	$13,711,947	
Total 2025 Approved Appraisal Roll	$41,491,017	Line #1

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT

Land		Value	# of Items	Exempt
Homesite	(+)	5,666,530	171	0
Non Homesite	(+)	12,722,700	361	372,760
Productivity Market	(+)	28,835,950	316	0
Income	(+)	0	0	0
Total Land	(=)	*47,225,180*	*848*	*372,760*

Ag/Timber *does not include protested			
Timber Gain	(+)	0	0
Productivity Market	(+)	28,835,950	316
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	49,560	32
Land Ag Timber	(-)	449,300	291
Productivity Loss	(=)	*28,337,090*	*316*

Improvements				
Homesite	(+)	18,665,350	158	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	10,785,870	187	2,098,540
New Non Homesite	(+)	149,300	7	0
Income	(+)	0	0	0
Total Improvement	(=)	*29,600,520*	*352*	*2,098,540*

Personal				
Homesite	(+)	1,350,590	35	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	3,335,530	109	53,780
New Non Homesite	(+)	328,050	6	0
Total Personal	(=)	*5,014,170*	*150*	*53,780*

Mineral/Industrial/Utility/Personal Property			
Minerals/Oil & Gas	(+)	7,137,400	3,317
Industrial Real	(+)	812,600	6
Industrial/Utility Personal Property	(+)	6,632,380	69
Total Mineral Market Value	(=)	*14,582,380*	*3,392*
Total Real & Personal Market	(+)	81,839,870	1,350
Total Mineral/Industrial Market	(+)	14,582,380	3,392
Total Market Value	(=)	**96,422,250**	**4,742**
20% MIUP Circuit Breaker Limitation	(-)	652,072	480
10% Homestead Cap Loss	(-)	2,520,510	130
20% Circuit Breaker Limitation	(-)	48,310	10
Total Market After Cap	(=)	*93,201,358*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	28,337,090	316
Total Market Taxable	(=)	**64,864,268**	

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	2,525,080	12	74,480	20
Under $500/$2500	10,740	11	138,901	1,839
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			4,320	2
Interstate Commerce			0	0
Foreign Trade			0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
	2,535,820		217,701	

Total Losses (includes Prod. Loss & Cap Loss) (=) *34,311,503*

Total Appraised Value (=) 62,110,747

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	16,904,530	214
Senior S	(+)	1,303,640	32
Disabled B	(+)	0	0
DV 100%	(+)	359,830	4
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*18,568,000*	*250*
Local Discount	(+)	2,035,060	46
Disabled Veteran	(+)	16,670	3
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	0	0
Total Exemptions	(=)	*20,619,730*	

Total Exemptions* (-) 20,619,730

48 - LEVERETTS CHAPEL ISD Net Taxable Value (=) 41,491,017

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

Total Ceiling Tax (of ceilings applied):	$590.45
Total Freeze Taxable: (-)	90,290 Line #2
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	41,400,727**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
101	105	0	2	0	0	0	8	6	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*:	4,352* Parcel count is figured by parcel per ownership
Total Owners:	2,459
Total Items:	4,742

Special Certified Totals

Exempt Value of First Time Absolute Exemption	$0
Exempt Value of First Time Partial Exemption	$288,500
New AG/Timber	
Market	$0
Taxable	$0
Value Loss	$0
New Improvement/Personal	
Market	$477,350
Taxable	$477,350

Industrial/Utility/Personal Property New Value	
Taxable	$0

Grand Total New Value	
Taxable	$477,350

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$131,880	147	Market	$19,386,410
Taxable	$16,094		Taxable	$2,365,860
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$131,957	153	Market	$20,189,470
Taxable	$15,949		Taxable	$2,440,230
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$114,574	188	Market	$21,540,060
Taxable	$12,986		Taxable	$2,441,360
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$38,588	35	Market	$1,350,590
Taxable	$32		Taxable	$1,130

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	163	413.9960	5,917,480	0	0	5,917,480	17,740,010	0	0	23,657,490	9,098,110
A2	132	341.5750	4,768,170	0	0	4,768,170	2,952,020	0	0	7,720,190	4,937,530
A3	29	0.3530	11,300	0	0	11,300	857,770	0	0	869,070	748,420
A4	6	14.5900	191,700	0	0	191,700	135,650	0	0	327,350	297,120
A*	330	770.5140	10,888,650	0	0	10,888,650	21,685,450	0	0	32,574,100	15,081,180
B2	1	2.0000	36,000	0	0	36,000	162,390	0	0	198,390	198,390
B*	1	2.0000	36,000	0	0	36,000	162,390	0	0	198,390	198,390
C1	6	6.5080	98,160	0	0	98,160	0	0	0	98,160	90,160
C1B	5	29.3390	329,110	0	0	329,110	0	0	0	329,110	329,110
C1R	106	267.2633	2,885,180	0	0	2,885,180	0	0	0	2,885,180	2,860,230
C*	117	303.1103	3,312,450	0	0	3,312,450	0	0	0	3,312,450	3,279,500
D1	316	5,835.5277	0	498,860	28,835,950	498,860	0	0	0	498,860	497,810
D2	21	0.0000	0	0	0	0	1,076,640	0	0	1,076,640	1,076,640
D*	337	5,835.5277	0	498,860	28,835,950	498,860	1,076,640	0	0	1,575,500	1,574,450
E	31	41.5410	430,370	0	0	430,370	1,317,830	0	0	1,748,200	839,210
E1	33	140.2730	1,318,170	0	0	1,318,170	2,984,110	0	0	4,302,280	1,237,960
E2	8	23.7170	277,520	0	0	277,520	274,690	0	0	552,210	219,490
ENQ	16	182.9160	1,444,220	0	0	1,444,220	870	0	0	1,445,090	1,445,090
E*	88	388.4470	3,470,280	0	0	3,470,280	4,577,500	0	0	8,047,780	3,741,750
F2	12	38.5000	309,090	0	0	309,090	0	0	780,560	1,089,650	1,089,650
F2	**12**	38.5000	309,090	**0**	**0**	**309,090**	**0**	**0**	**780,560**	1,089,650	1,089,650
F*	12	38.5000	309,090	0	0	309,090	0	0	780,560	1,089,650	1,089,650
G1	1,457	0.0000	0	0	0	0	0	0	6,303,327	6,303,327	6,299,007
G*	1,457	0.0000	0	0	0	0	0	0	6,303,327	6,303,327	6,299,007
J1	1	0.0000	0	0	0	0	0	0	54,000	54,000	54,000
J2	1	0.0000	0	0	0	0	0	0	40,670	40,670	40,670
J3	2	0.0000	0	0	0	0	0	0	2,204,810	2,204,810	2,204,810
J4	5	0.0000	0	0	0	0	0	0	59,940	59,940	59,940
J5	1	0.0000	0	0	0	0	0	0	2,298,470	2,298,470	2,298,470
J6	39	0.0000	0	0	0	0	0	0	639,880	639,880	639,880
J6A	7	0.0000	0	0	0	0	0	0	384,020	384,020	384,020
J*	56	0.0000	0	0	0	0	0	0	5,681,790	5,681,790	5,681,790
L1	11	0.0000	0	0	0	0	0	1,130,330	0	1,130,330	1,130,330
L1	**11**	**0.0000**	**0**	**0**	**0**	**0**	**0**	**1,130,330**	**0**	**1,130,330**	**1,130,330**
L2A	2	0.0000	0	0	0	0	0	0	153,440	153,440	153,440
L2C	2	0.0000	0	0	0	0	0	0	20,080	20,080	20,080
L2D	3	0.0000	0	0	0	0	0	0	131,000	131,000	131,000
L2G	3	0.0000	0	0	0	0	0	0	101,560	101,560	101,560
L2J	2	0.0000	0	0	0	0	0	0	3,880	3,880	3,880
L2M	2	0.0000	0	0	0	0	0	0	540,630	540,630	540,630
L2	**14**	**0.0000**	**0**	**0**	**0**	0	**0**	**0**	**950,590**	**950,590**	**950,590**
L*	25	0.0000	0	0	0	0	0	1,130,330	950,590	2,080,920	2,080,920
M1	126	0.0000	0	0	0	0	0	3,819,980	0	3,819,980	2,464,380
M*	126	0.0000	0	0	0	0	0	3,819,980	0	3,819,980	2,464,380

(48) - LEVERETTS CHAPEL ISD

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
XB	11	0.0000	0	0	0	0	0	10,080	660	10,740	0
XC	1,839	0.0000	0	0	0	0	0	0	138,901	138,901	0
XO	1	0.0000	0	0	0	0	0	53,780	0	53,780	0
XR	3	0.0000	0	0	0	0	0	0	57,980	57,980	0
XV	17	0.0000	0	0	0	0	0	0	16,500	16,500	0
XVA	6	3.0000	65,000	0	0	65,000	719,570	0	0	784,570	0
XVC	3	49.6200	273,910	0	0	273,910	1,378,970	0	0	1,652,880	0
XVD	1	2.0000	28,000	0	0	28,000	0	0	0	28,000	0
XVE	1	0.3900	5,850	0	0	5,850	0	0	0	5,850	0
X*	1,882	55.0100	372,760	0	0	372,760	2,098,540	63,860	214,041	2,749,201	0
TOTAL:	**4,431**	**7,393.1090**	**18,389,230**	498,860	**28,835,950**	18,888,090	29,600,520	**5,014,170**	**13,930,308**	**67,433,088**	**41,491,017**

2025 Current Combined Top 10 Tax Payers (by Taxable Value)

48 - LEVERETTS CHAPEL ISD

	Owner Id	Owner Name	Market Value	Taxable Value
1	M945252	BASA RESOURCES INC (WI)	$2,440,950	$2,412,070
2	M567011	UNION PACIFIC RAILROAD	$2,298,470	$2,298,470
3	M760300	*SOUTHWESTERN ELEC PW CO (UTI)*	$2,126,240	$2,126,240
4	R51515	AMARO FELIPE & MAYRA	$1,896,170	$1,654,010
5	M989249	LINDER JOHN OPERATING CO LLC	$1,033,810	$792,090
6	M1215671	PRO-TEC INSPECTION INC	$728,120	$728,120
7	R88973	AMARO FELIPE SR	$541,960	$541,960
8	R2000052536	DEY JEREMIAH & CRYSTAL	$582,480	$430,260
9	R85434	RODGERS JIMMY EST & TAMMY	$1,191,100	$425,810
10	M934445	4-SIGHT OPERATING COMPANY LTD	$432,220	$413,090

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 16, 2026

Mr. Matt Everett, Superintendent
Leverett's Chapel Independent School District
P.O. Box 669
Laird Hill, Texas 75666-0669

Dear Mr. Everett:

Enclosed are your certified 2026 values.

Also, enclosed is a recap of your appraisal roll that includes all of the information that your tax assessor or other designated person will need from our office in order to calculate your no new revenue tax rate for 2026.

As always, if you have any questions please do not hesitate to call.

Sincerely,
Rusk County Appraisal District

Weldon R. Cook, RPA, CCA
Chief Appraiser

CC: Mrs. Nesha Partin, Tax Assessor/Collector

Enclosures

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

STATE OF TEXAS)(

PROPERTY TAX CODE, SECTION 26.01(a)

COUNTY OF RUSK)(

2026 CERTIFICATION OF APPRAISAL ROLLS FOR THE:

Leverett's Chapel Independent School District

I, Weldon R. Cook, Chief Appraiser for the Rusk County Appraisal District, solemnly swear that the attached is that portion of the approved 2026 Appraisal Roll of the Rusk County Appraisal District, which lists property taxable by the above-named taxing unit and constitutes the appraisal roll for that taxing unit.

July 16, 2026

Weldon R. Cook

Chief Appraiser

On this the 16th day of July, 2026, personally appeared Weldon R. Cook, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.

Traci Tidwell
My Commission Expires
1/15/2030
Notary ID 11069103

Traci Tidwell

NOTARY PUBLIC

1-15-2030

COMMISSION EXPIRES

**** **** **** **** **** **** **** **** **** **** **** **** ****

Approval of the appraisal records by the Rusk County Appraisal Review Board occurred on the 17th day of July, 2026.

RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

July 16, 2026

CERTIFICATION OF THE APPRAISAL ROLLS FOR THE:

Leverett's Chapel Independent School District

2026 Approved Appraisal Rolls:

Net Real Estate Value	$27,500,430	
Net Mineral, Utility and Industrial Value	$10,029,030	
Total 2026 Approved Appraisal Roll	$37,529,460	Line # 17

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT

Land		Value	# of Items	Exempt
Homesite	(+)	6,317,070	181	0
Non Homesite	(+)	13,271,560	359	383,910
Productivity Market	(+)	29,278,590	315	0
Income	(+)	0	0	0
Total Land	(=)	*48,867,220*	*855*	*383,910*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	29,278,590	315	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	50,260	32	
Land Ag Timber	(-)	449,410	290	
Productivity Loss	(=)	*28,778,920*	*315*	
Improvements				
Homesite	(+)	21,057,840	197	0
New Homesite	(+)	742,390	11	0
Non Homesite	(+)	12,430,110	278	1,954,690
New Non Homesite	(+)	310,780	15	0
Income	(+)	0	0	0
Total Improvement	(=)	*34,541,120*	*501*	*1,954,690*
Personal				
Homesite	(+)	0	0	0
New Homesite	(+)	25,590	1	0
Non Homesite	(+)	444,750	25	75,890
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*470,340*	*26*	*75,890*
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	4,430,400	2,690	
Industrial Real	(+)	559,770	3	
Industrial/Utility Personal Property	(+)	7,048,680	73	
Total Mineral Market Value	(=)	*12,038,850*	*2,766*	
Total Real & Personal Market	(+)	83,878,680	1,382	
Total Mineral/Industrial Market	(+)	12,038,850	2,766	
Total Market Value	(=)	**95,917,530**	**4,148**	
20% MIUP Circuit Breaker Limitation	(-)	285,760	237	
10% Homestead Cap Loss	(-)	1,725,430	89	
20% Circuit Breaker Limitation	(-)	40,260	9	
Total Market After Cap	(=)	*93,866,080*		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	28,778,920	315	
Total Market Taxable	(=)	**65,087,160**		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	2,414,490	13	66,330	18
Under $500/$2500	0	0	128,830	1,570
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			60	1
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	290,440	9	375,000	8
BPP Exempt: Multi Situs on L1H/L2H	76,170	11	0	0
BPP Exempt: Multi Situs on J	0	0	1,153,840	54
BPP Exempt: Related Business Entity	2,250	3	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	0	0		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
	2,783,350		1,724,060	
Total Losses (includes Prod. Loss & Cap Loss) (=)				*35,337,780*
Total Appraised Value (=)				**60,579,750**

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	18,499,380	225
Senior S	(+)	1,586,030	39
Disabled B	(+)	60,000	1
DV 100%	(+)	433,900	5
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*20,579,310*	*270*
Local Discount	(+)	2,457,930	57
Disabled Veteran	(+)	13,050	2
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	(=)	*23,050,290*	

Total Exemptions* (-) 23,050,290

48 - LEVERETTS CHAPEL ISD Net Taxable Value (=) 37,529,460

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

Total Ceiling Tax (of ceilings applied):	$1,051.54
Total Freeze Taxable: (-)	300,400
New Imp/Pers with Ceiling: (+)	0
**Freeze Adjusted Taxable: (=)	37,229,060

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
106	108	0	2	0	0	0	9	9	0	0

Total Parcels*: 3,732* Parcel count is figured by parcel per ownership

Total Owners: 2,233

Total Items: 3,811

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

Special Certified Totals

New Improvement/Personal
Market: $1,078,760
Taxable: $665,890

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

= Grand Total New Value
Taxable: $665,890 Line #23

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

Exempt Value of First Time Absolute Exemption: $0
Exempt Value of First Time Partial Exemption: $50,200 Line #810

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*		**Parcels**	**Total Homestead Value A***	
Market	$139,936	151	Market	$21,130,380
Taxable	$19,149		Taxable	$2,891,560
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$139,889	157	Market	$21,962,590
Taxable	$18,954		Taxable	$2,975,700
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$120,648	194	Market	$23,405,820
Taxable	$15,412		Taxable	$2,989,860
Average Homestead Value M1		**Parcels**	**Total Homestead Value M1**	
Market	$39,006	37	Market	$1,443,230
Taxable	$383		Taxable	$14,160

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $145,850	Market Value After Cap: $145,850	Net Taxable Value: $0
DVET/Over 65	Market: $174,810	Market Value After Cap: $174,810	Net Taxable Value: $0
DISABLED	Market: $16,930	Market Value After Cap: $16,210	Net Taxable Value: $0
HOMESTEAD	Market: $87,700	Market Value After Cap: $83,910	Net Taxable Value: $0
OVER 65	Market: $81,000	Market Value After Cap: $74,350	Net Taxable Value: $0
ALL Homesteads	Market: $92,470	Market Value After Cap: $87,310	Net Taxable Value: $0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	166	423.0840	6,337,620			18,529,030	0		**24,866,650**	24,018,370	9,250,510
A2	134	348.4950	5,208,480			3,299,130	0		**8,507,610**	8,063,760	5,593,660
A3	27	0.3530	11,650			815,700	0		**827,350**	818,590	705,100
A4	10	21.4090	306,660			147,030	0		**453,690**	453,690	422,090
A*	**337**	**793.3410**	**11,864,410**			**22,790,890**	**0**		**34,655,300**	**33,354,410**	**15,971,360**
B2	1	2.0000	38,000			162,390	0		**200,390**	200,390	200,390
B*	**1**	**2.0000**	**38,000**			**162,390**	**0**		**200,390**	**200,390**	**200,390**
C1	6	6.5080	104,650			0	0		**104,650**	101,450	101,450
C1B	4	27.3390	267,530			0	0		**267,530**	267,530	267,530
C1R	107	278.3423	3,196,200			0	0		**3,196,200**	3,169,910	3,089,820
C*	**117**	**312.1893**	**3,568,380**			**0**	**0**		**3,568,380**	**3,538,890**	**3,458,800**
D1	315	5,827.4897	0	499,670	29,278,590	0	0		**29,278,590**	499,670	498,620
D2	21	0.0000	0			581,810	0		**581,810**	581,810	581,810
D*	**336**	**5,827.4897**	**0**	**499,670**	**29,278,590**	**581,810**	**0**		**29,860,400**	**1,081,480**	**1,080,430**
E	32	37.2000	426,030			1,783,400	0		**2,209,430**	2,102,580	1,054,180
E1	31	135.2590	1,295,450			3,006,250	0		**4,301,700**	4,054,090	1,222,890
E2	7	14.7170	194,610			263,240	0		**457,850**	443,760	118,240
ENQ	16	173.9318	1,452,150			810	0		**1,452,960**	1,452,960	1,452,960
E*	**86**	**361.1078**	**3,368,240**			**5,053,700**	**0**		**8,421,940**	**8,053,390**	**3,848,270**
F1	2	9.0140	131,170			151,070	0		**282,240**	282,240	282,240
F1	**2**	**9.0140**	**131,170**			**151,070**	**0**		**282,240**	**282,240**	**282,240**
F2	6	32.9500	234,520			0	0	559,770	**794,290**	794,290	794,290
F2	**6**	**32.9500**	**234,520**			**0**	**0**	**559,770**	**794,290**	**794,290**	**794,290**
F*	**8**	**41.9640**	**365,690**			**151,070**	**0**	**559,770**	**1,076,530**	**1,076,530**	**1,076,530**
G1	2,672	0.0000	0			0	0	4,364,070	**4,364,070**	4,078,310	3,949,420
G*	**2,672**	**0.0000**	**0**			**0**	**0**	**4,364,070**	**4,364,070**	**4,078,310**	**3,949,420**
J1	1	0.0000	0			0	0	63,000	**63,000**	63,000	0
J2	1	0.0000	0			0	0	46,250	**46,250**	46,250	0
J3	2	0.0000	0			0	0	2,555,290	**2,555,290**	2,555,290	2,342,880
J4	7	0.0000	0			0	0	55,200	**55,200**	55,200	0
J5	1	0.0000	0			0	0	2,343,050	**2,343,050**	2,343,050	2,218,050
J6	39	0.0000	0			0	0	650,340	**650,340**	650,340	128,860
J6A	7	0.0000	0			0	0	348,890	**348,890**	348,890	218,390
J*	**58**	**0.0000**	**0**			**0**	**0**	**6,062,020**	**6,062,020**	**6,062,020**	**4,908,180**
L1	23	0.0000	0			0	368,860		**368,860**	368,860	0
L1	**23**	**0.0000**	**0**			**0**	**368,860**		**368,860**	**368,860**	**0**
L2A	1	0.0000	0			0	0	121,480	**121,480**	121,480	40,830
L2C	2	0.0000	0			0	0	20,080	**20,080**	20,080	20,080
L2D	3	0.0000	0			0	0	133,420	**133,420**	133,420	133,420
L2G	3	0.0000	0			0	0	152,440	**152,440**	152,440	92,440
L2J	2	0.0000	0			0	0	12,500	**12,500**	12,500	0
L2M	3	0.0000	0			0	0	526,740	**526,740**	526,740	314,890
L2O	1	0.0000	0			0	0	10,000	**10,000**	10,000	0
L2U	1	0.0000	0			0	0	10,000	**10,000**	10,000	10,000

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2	16	0.0000	0			0	0	986,660	986,660	986,660	611,660
L*	**39**	**0.0000**	**0**			**0**	**368,860**	**986,660**	**1,355,520**	**1,355,520**	**611,660**
M1	126	0.0000	0			3,846,570	25,590		3,872,160	3,805,400	2,424,420
M*	**126**	**0.0000**	**0**			**3,846,570**	**25,590**		**3,872,160**	**3,805,400**	**2,424,420**
XO	2	0.0000	0			0	75,890		75,890	75,890	0
XR	3	0.0000	0			0	0	57,980	57,980	57,980	0
XV	15	0.0000	0			0	0	8,350	8,350	8,350	0
XVA	6	3.0000	68,000			575,720	0		643,720	643,720	0
XVC	3	49.6200	279,670			1,378,970	0		1,658,640	1,658,640	0
XVD	1	2.0000	30,000			0	0		30,000	30,000	0
XVE	1	0.3900	6,240			0	0		6,240	6,240	0
X*	31	55.0100	383,910			1,954,690	75,890	66,330	2,480,820	2,480,820	0
TOTAL:	3,811	7,393.1018	19,588,630	499,670	29,278,590	34,541,120	470,340	12,038,850	95,917,530	65,087,160	37,529,460

2026 Current Combined Top 10 Tax Payers (by Taxable Value)

48 - LEVERETTS CHAPEL ISD

	Owner Id	Owner Name	Market Value	Taxable Value
1	M760300	SOUTHWESTERN ELEC PW CO (UTI)	$2,467,880	$2,342,880
2	M567011	UNION PACIFIC RAILROAD	$2,343,050	$2,218,050
3	M945252	BASA RESOURCES INC (WI)	$1,198,000	$1,198,000
4	M989249	LINDER JOHN OPERATING CO LLC	$945,870	$834,520
5	R51515	AMARO FELIPE & MAYRA	$1,024,420	$766,340
6	R88973	AMARO FELIPE SR	$522,610	$522,610
7	M1215671	PRO-TEC INSPECTION INC	$645,620	$520,620
8	M1226019	AMARO OILFIELD CONSTRUCTION	$587,640	$462,640
9	R85434	RODGERS JIMMY EST & TAMMY	$1,188,860	$425,040
10	R94701	STAUTER ROBERT A JR & BILLIE J	$702,970	$422,380

145911	LEON ISD	0.5667
074909	LEONARD ISD	**0.6169**
110902	LEVELLAND ISD	**0.6254**
201904	LEVERETTS CHAPEL ISD	**0.6169** # Line 27
061902	LEWISVILLE ISD	**0.6169**
144902	LEXINGTON ISD	**0.5628**
246908	LIBERTY HILL ISD	**0.5809**
146906	LIBERTY ISD	**0.6254**
019908	LIBERTY-EYLAU ISD	**0.6169**
212903	LINDALE ISD	**0.5841**
034905	LINDEN-KILDARE CISD	**0.6169**

JENNIFER WILLIAMS <jgough@leverettschapelisd.net>

Certification oF the Estimated Collection Rate for 2026

Keisha Jiles <taxclerk6@ruskcountytx.gov> Thu, Aug 6, 2026 at 1:18 PM
To: JENNIFER WILLIAMS <jgough@leverettschapelisd.net>

Here you ma'am.

Certification of Estimated Collection Rate for 2026 = 86.9% Line 33 A

Excess debt collection for 2025 = 0

LaKeisha Jiles

Chief Deputy

Rusk County Tax Office

202 N Main St

Henderson, Tx 75652

(903) 657-0315

From: JENNIFER WILLIAMS <jgough@leverettschapelisd.net>
Sent: Thursday, August 6, 2026 11:10 AM
To: Keisha Jiles <taxclerk6@ruskcountytx.gov>
Subject: Certification oF the Estimated Collection Rate for 2026

Could you send me the Certification of Estimated Collection Rate for 2026 and the excess debt collections for 2025? Thank You!