NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

CHILDRESS INDEPENDENT SCHOOL DISTRICT (name of school district) will hold a public meeting at 6:00 PM, AUGUST 31, 2026 (time, date, year) at HS MEDIA CENTER, 800 AVE J NW (name of room, building, physical location) in CHILDRESS, TX (city, state). **This meeting is to discuss the school district's budget that will determine the tax rate the school district will adopt. The school district invites public participation in the discussion.**

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

Maintenance Tax $ 0.6128 /$100 (proposed rate for maintenance and operations)

School Debt Service Tax Approved by Local Voters $ 0.0 /$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

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

Maintenance and operations	% increase	or	1.32	% (decrease)
Debt service	% increase	or	0	% (decrease)
Total expenditures	% increase	or	1.32	% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$ 1,186,465,340	$ 2,057,719,690
Total appraised value* of new property**	$ 138,257,794	$ 1,121,950,177
Total taxable value*** of all property	$ 1,058,815,418	$ 1,918,476,618
Total taxable value*** of new property**	$ 138,257,794	$ 1,116,723,171

* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).
** New property is defined by Tax Code Section 26.012(17).
*** Taxable value is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $ 0

* Outstanding principal.

continued on next page

Comparison of Proposed Rates with Last Year's Rates

	Maintenance and Operations	Interest and Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$ 0.61890	$ 0.00*	$ 0.61890	$ 7,528	$ 5,581
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$ 0.61419	$ 0.00*	$ 0.61419	$ 14,161	$ 0
Proposed Rate	$ 0.6128	$ 0.00*	$ 0.61280	$ 13,564	$ 54

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

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

	Last Year	This Year
Average Market Value of Residences	$ 120,561	$ 151,471
Average Taxable Value of Residences	$ 17,294	$ 21,103
Last Year's Rate Versus Proposed Rate per $100 Value	$ 0.61890	$ 0.61280
Taxes Due on Average Residence	$ 107.03	$ 129.32
Increase (Decrease) in Taxes		$ 22.29

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

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 0.61280 *(school voter-approval rate)*. **This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of** 0.61280 *(school voter-approval rate)*.

Fund Balances

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

Maintenance and Operations Fund Balance(s)	$ 11,250,000
Interest and Sinking Fund Balance(s)	$ 0

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

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

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

CHILDRESS COUNTY APPRAISAL DISTRICT

2026 CERTIFIED VALUES UPDATED 8-12-2026

I, Twila Butler, Chief Appraiser of Childress County Appraisal District, do solemnly swear that the attached is that portion of the appraisal roll of the Childress County Appraisal District which lists property taxable by the taxing jurisdiction named below and constitutes the appraisal roll for that jurisdiction for the 2026 tax year.

CHILDRESS INDEPENDENT SCHOOL DISTRICT

	TOTAL MARKET VALUE	LESS 20% MIUP CIRCUIT BREAKER LIMITATION, 10% HS CAP LOSS, & 20% CIRCUIT BREAKER LIMITATION	LESS PRODUCTIVITY LOSS	LESS ABATEMENTS, PROTESTED VALUE,BPP EXEMPTIONS, EXEMPT PROPERTIES, & POLLUTION CONTROL EXEMPTIONS	LESS HOMESTEAD EXEMPTIONS & DV EXEMPTIONS	CHILDRESS ISD FREEZE ADJUSTED TAXABLE VALUE
MINERAL, INDUSTRIAL, UITILITY AND PERSONAL	$2,022,338,310.00	($-19,000.00)		($-389,143,570.00)		
REAL AND PERSONAL PROP	$1,054,366,141.00	$102,432,568.00	($470,242,861.00)	($84,471,001.00)	($136,505,222.00)	
TOTAL:	$ 3,076,704,451.00	$2,974,252,883.00	$2,504,010,022.00	$2,030,395,451.00	$1,893,890,229.00	$1,887,313,908.00

TOTAL NUMBER OF PARCELS 6,419

IF YOU HAVE QUESTIONS OR IF I CAN ASSIST YOU IN ANY WAY, PLEASE CONTACT ME AT THE APPRAISAL DISTRICT OFFICE, 940-937-6062.

SINCERELY,

Twila Butler

TWILA BUTLER, CHIEF APPRAISER

Program Errors Fixed - P+A reran the recap 8-11-2026

Land		Value	# of Items	Exempt
Homesite	(+)	16,229,712	1,315	0
Non Homesite	(+)	77,319,993	2,380	11,742,550
Productivity Market	(+)	483,960,832	1,692	0
Income	(+)	6,165,006	61	0
Total Land	*(=)*	*583,675,543*	*5,471*	*11,742,550*
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	483,960,832	1,692	
Land Ag 1D	(-)	13,346	3	
Land Ag 1D1	(-)	13,704,625	1,692	
Land Ag Timber	(-)	0	0	
Productivity Loss	*(=)*	*470,242,861*	*1,692*	
Improvements				
Homesite	(+)	186,168,780	1,327	0
New Homesite	(+)	389,041	32	0
Non Homesite	(+)	226,527,733	1,893	63,554,580
New Non Homesite	(+)	3,193,117	40	14,367
Income	(+)	10,997,510	83	0
Total Improvement	*(=)*	*427,276,181*	*3,375*	*63,568,947*
Personal				
Homesite	(+)	2,240,903	26	0
New Homesite	(+)	294,957	3	0
Non Homesite	(+)	38,825,083	245	1,279,619
New Non Homesite	(+)	2,053,474	4	0
Total Personal	*(=)*	*43,414,417*	*278*	*1,279,619*

Mineral/Industrial/Utility/Personal Property		Value	# of Items
Minerals/Oil & Gas	(+)	1,268,790	10
Industrial Real	(+)	1,032,348,970	14
Industrial/Utility Personal Property	(+)	988,720,550	154
Total Mineral Market Value	*(=)*	*2,022,338,310*	*178*
Total Real & Personal Market	(+)	1,054,366,141	9,124
Total Mineral/Industrial Market	(+)	2,022,338,310	178
Total Market Value	**(=)**	**3,076,704,451**	**9,302**
20% MIUP Circuit Breaker Limitation	(-)	19,000	
10% Homestead Cap Loss	(-)	40,690,942	1,249
20% Circuit Breaker Limitation	(-)	61,741,626	1,743
Total Market After Cap	*(=)*	*2,974,252,883*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	470,242,861	1,692
Total Market Taxable	**(=)**	**2,504,010,022**	

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Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	76,592,915	276	1,218,740	6
Under $500/$2500	0	0	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			381,563,740	4
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	7,501,916	192	3,300,370	53
BPP Exempt: Multi Situs on L1H/L2H	0	0	239,070	12
BPP Exempt: Multi Situs on J	0	0	2,696,650	33
BPP Exempt: Related Business Entity	0	0	125,000	8
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	376,170	2		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(Includes Prorated Exempt of 1,799)	84,471,001	+	389,143,570 = 473614571	

2504010022
473614571
2,030,395,451

Total Losses (includes Prod. Loss & Cap Loss) (=) *1,046,309,000*

Total Appraised Value (=) 2,030,395,451

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	127,555,623	1,356
Senior S	(+)	8,028,750	205
Disabled B	(+)	240,000	4
DV 100%	(+)	445,145	7
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	*(=)*	*136,269,518*	*1,572*
Local Discount	(+)	0	0
Disabled Veteran	(+)	235,704	25
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	*(=)*	*136,505,222*	

Total Exemptions* (-) 136,505,222

20 - Childress School M&O Net Taxable Value (=) 1,893,890,229

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

Total Ceiling Tax (of ceilings applied):	$3,201.46
Total Freeze Taxable: (-)	6,585,956
New Imp/Pers with Ceiling: (+)	9,635
**Freeze Adjusted Taxable: (=)	1,887,313,908**This number DOES NOT represent any Jurisdiction's Certified Taxable Value**
**I&S Freeze Adjusted Taxable: (=)	2,268,877,648**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
652	626	0	26	0	31	0	59	20	0	0

Total Parcels*: 5,968* Parcel count is figured by parcel per ownership

Total Owners: 3,363

Total Items: 6,419

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: $5,930,589
Taxable:$5,225,165

Industrial/Utility/Personal Property New Value
+ Taxable: $1,116,723,171

Grand Total New Value
(does not include G category codes)
= Taxable: $1,121,948,336

G: Oil and Gas, Minerals New Value**
Taxable: $0**

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

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

Exempt Value of First Time Absolute Exemption:$152,394

Exempt Value of First Time Partial Exemption: $866,215

Average Values* (Includes protested & exempt value)

	Average	Parcels	Total
Average Homestead Value A* / **Total Homestead Value A***			
Market	$139,570	1,140	$159,110,632
Taxable	$14,206		$16,194,480
Average Homestead Value A* and E* / **Total Homestead Value A* and E***			
Market	$152,435	1,335	$203,500,951
Taxable	$21,212		$28,318,601
Average Homestead Value A* and E* and M1 / **Total Homestead Value A* and E* and M1**			
Market	$151,418	1,356	$205,323,393
Taxable	$20,955		$28,414,313
Average Homestead Value M1 / **Total Homestead Value M1**			
Market	$86,782	21	$1,822,442
Taxable	$4,558		$95,712

Median Homestead Values* (Includes protested & exempt value)

DVET/Homestead	Market: $110,302	Market Value After Cap: $102,450	Net Taxable Value: $0
DVET/Disabled	Market: $155,940	Market Value After Cap: $107,842	Net Taxable Value: $0
DVET/Over 65	Market: $177,043	Market Value After Cap: $159,289	Net Taxable Value: $0
SS FIRST RESP/Over 65	Market: $188,226	Market Value After Cap: $159,906	Net Taxable Value: $0
DISABLED	Market: $78,859	Market Value After Cap: $51,080	Net Taxable Value: $0
HOMESTEAD	Market: $130,718	Market Value After Cap: $101,994	Net Taxable Value: $0
OVER 65	Market: $126,147	Market Value After Cap: $95,482	Net Taxable Value: $0
WIDOW	Market: $102,766	Market Value After Cap: $75,942	Net Taxable Value: $0
ALL Homesteads	Market: $126,953	Market Value After Cap: $98,140	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	2,096	729.6510	26,327,962			199,455,248	0		225,783,210	182,993,261	77,055,518
A2	91	62.7289	1,053,323			4,497,667	707,857		6,258,847	5,021,959	1,710,938
A2R	2	1.9280	30,240			97,900	274,961		403,101	373,333	134,961
A3	1	0.0000	1,880			1,724	0		3,604	3,248	3,248
A*	2,190	794.3079	27,413,405			204,052,539	982,818		232,448,762	188,391,801	78,904,665
B1	14	24.5991	1,336,861			4,569,494	0		5,906,355	5,305,970	5,305,970
B*	14	24.5991	1,336,861			4,569,494	0		5,906,355	5,305,970	5,305,970
C1	572	372.4381	7,595,109			4,224	0		7,599,333	1,965,044	1,959,926
C*	572	372.4381	7,595,109			4,224	0		7,599,333	1,965,044	1,959,926
D1	1,692	305,371.9836	0	13,717,971	483,960,832	0	0		483,960,832	13,717,971	13,690,367
D2	421	0.0000	0			19,817,709	0		19,817,709	18,238,517	18,226,017
D*	2,113	305,371.9836	0	13,717,971	483,960,832	19,817,709	0		503,778,541	31,956,488	31,916,384
E	112	2,362.2320	4,069,621			2,358,425	0		6,428,046	5,986,177	5,024,627
E1	287	885.8371	1,791,077			48,632,893	0		50,423,970	43,558,619	20,554,396
E2	24	72.2420	135,102			2,063,324	0		2,198,426	1,897,332	499,124
E2S	2	1.2500	2,114			0	0		2,114	2,114	2,114
E3	12	31.4949	80,896			128,347	0		209,243	168,177	168,177
E*	437	3,353.0560	6,078,810			53,182,989	0		59,261,799	51,612,419	26,248,438
F1	343	500.1456	17,302,744			81,146,828	0		98,449,572	71,217,508	71,081,508
F1T	1	9.4900	14,728			0	0		14,728	14,728	14,728
F1	344	509.6356	17,317,472			81,146,828	0		98,464,300	71,232,236	71,096,236
F2	50	6,025.0537	28,230,504			774,202	0	1,032,348,970	1,061,353,676	1,045,830,518	664,266,778
F2	50	6,025.0537	28,230,504			774,202	0	1,032,348,970	1,061,353,676	1,045,830,518	664,266,778
F*	394	6,534.6893	45,547,976			81,921,030	0	1,032,348,970	1,159,817,976	1,117,062,754	735,363,014
G1	3	0.0000	0			0	0	23,980	23,980	23,980	23,980
G1C	1	0.0000	0			0	0	26,070	26,070	7,070	7,070
G*	4	0.0000	0			0	0	50,050	50,050	31,050	31,050
J2	2	0.0000	0			0	0	5,783,160	5,783,160	5,783,160	5,658,160
J3	12	0.0000	0			0	0	156,123,290	156,123,290	156,123,290	155,475,210
J3A	1	0.0000	0			0	0	207,910	207,910	207,910	82,910
J4	15	0.0000	0			0	0	5,620,780	5,620,780	5,620,780	4,787,080
J5	2	0.0000	0			0	0	28,916,460	28,916,460	28,916,460	28,837,630
J5A	2	0.0000	0			0	0	58,170	58,170	58,170	0
J6	9	0.0000	0			0	0	40,791,920	40,791,920	40,791,920	40,166,920
J6A	2	0.0000	0			0	0	1,240,930	1,240,930	1,240,930	1,240,930
J7	2	0.0000	0			0	0	1,360	1,360	1,360	0
J8	2	0.0000	0			0	0	736,760	736,760	736,760	535,250
J*	49	0.0000	0			0	0	239,480,740	239,480,740	239,480,740	236,784,090
L1	192	0.0000	0			0	35,468,397		35,468,397	35,468,397	28,091,481
L1	192	0.0000	0			0	35,468,397		35,468,397	35,468,397	28,091,481
L2	2	0.0000	0			0	892,435	30	892,465	892,465	767,435
L2A	1	0.0000	0			0	0	253,650	253,650	253,650	128,650
L2C	15	0.0000	0			0	0	31,596,610	31,596,610	31,596,610	30,524,420
L2G	24	0.0000	0			0	0	6,278,300	6,278,300	6,278,300	5,396,200

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2H	15	0.0000	0			0	0	315,650	**315,650**	315,650	76,580
L2J	12	0.0000	0			0	0	10,985,890	**10,985,890**	10,985,890	10,846,430
L2L	6	0.0000	0			0	0	2,113,630	**2,113,630**	2,113,630	1,826,700
L2M	4	0.0000	0			0	0	262,280	**262,280**	262,280	241,426
L2O	8	0.0000	0			0	0	695,977,700	**695,977,700**	695,977,700	695,850,654
L2P	10	0.0000	0			0	0	480,450	**480,450**	480,450	233,120
L2Q	9	0.0000	0			0	0	975,620	**975,620**	975,620	175,020
L2	**106**	**0.0000**	**0**			**0**	**892,435**	**749,239,810**	**750,132,245**	**750,132,245**	**746,066,635**
L*	**298**	**0.0000**	**0**			**0**	**36,360,832**	**749,239,810**	**785,600,642**	**785,600,642**	**774,158,116**
M	1	0.0000	0			0	11,453		**11,453**	11,453	11,453
M1	66	0.0000	0			159,249	2,969,348		**3,128,597**	2,971,458	1,396,776
M*	**67**	**0.0000**	**0**			**159,249**	**2,980,801**		**3,140,050**	**2,982,911**	**1,408,229**
S	2	0.0000	0			0	1,810,347		**1,810,347**	1,810,347	1,810,347
S*	**2**	**0.0000**	**0**			**0**	**1,810,347**		**1,810,347**	**1,810,347**	**1,810,347**
XB	3	0.0000	0			0	533		**533**	533	0
XG	4	3.2904	82,430			787,426	0		**869,856**	869,856	0
XI	1	0.1320	1,798			88,716	0		**90,514**	90,514	0
XL	1	0.7920	21,563			278,437	0		**300,000**	300,000	0
XN	2	0.0000	0			0	246,400		**246,400**	246,400	0
XU	7	0.3214	1,888			20,165	0	1,218,740	**1,240,793**	1,240,793	0
XUB	1	0.0000	0			0	5,134		**5,134**	5,134	0
XV	211	4,910.9896	9,634,259			52,265,927	748,189		**62,648,375**	62,648,375	0
XVA	4	8.1798	196,506			448,034	0		**644,540**	644,540	0
XVB	31	915.6019	1,595,027			9,127,041	41,763		**10,763,831**	10,763,831	0
XVC	1	0.0000	0			0	237,600		**237,600**	237,600	0
XVD	1	0.2571	14,112			175,422	0		**189,534**	189,534	0
XVF	5	37.0587	39,432			0	0		**39,432**	39,432	0
XVJ	6	1.4740	45,597			233,187	0		**278,784**	278,784	0
XVQ	1	0.0000	109,938			144,592	0		**254,530**	254,530	0
X*	**279**	**5,878.0969**	**11,742,550**			**63,568,947**	**1,279,619**	**1,218,740**	**77,809,856**	**77,809,856**	**0**
TOTAL:	**6,419**	**322,329.1709**	**99,714,711**	**13,717,971**	**483,960,832**	**427,276,181**	**43,414,417**	**2,022,338,310**	**3,076,704,451**	**2,504,010,022**	**1,893,890,229**