2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

Richardson Independent School District	469-593-0504
School District's Name	Phone *(area code and number)*
420 S. Greenville Avenue, Richardson, Texas 75081	www.risd.org
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]	$ 30,571,121,784
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]	$ 4,274,583,173
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 26,296,538,611
4.	**Prior year total adopted tax rate**.	$ 1.105200 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** $ 3,669,488,710 **B. Prior year values resulting from final court decisions:** – $ 3,291,392,510 **C. Prior year value loss.** Subtract B from A. [4]	$ 378,096,200

[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:** .... $ 4,558,556,408 **B. Prior year disputed value:** .... – $ 911,711,282 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 3,646,845,126
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 4,024,941,326
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 30,321,479,937
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: .... $ 6,536,539 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:. . + $ 509,004,756 **C. Value loss.** Add A and B. [7]	$ 515,541,295
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.	$ 515,541,295
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 29,805,938,642
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 329,415,233
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]	$ 7,882,538
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.	$ 337,297,771

[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] . . . . . $ 35,561,546,257 **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.	$ 35,561,546,257
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] . . . . . $ 1,131,027,148 **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.	$ 1,131,027,148
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]	$ 4,645,482,659
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]	$ 32,047,090,746
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.	$ 237,074,201
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 237,074,201
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 31,810,016,545
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.060350 /$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]	$ 0.603600 /$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 . . . $ 0.138300 /$100 B. $0.05 per $100 of taxable value . . . $ 0.0500 /$100	$ 0.138300 /$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]	$ 0.741900 /$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: . . . $ 135,693,176 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. . . . – $ 6,225,037 D. **Adjust debt:** Subtract B and C from A.	$ 129,468,139

[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]	$ 2,647,225
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 126,820,914
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] 101.47 % B. Enter the prior year actual collection rate 103.08 % C. Enter the 2024 actual collection rate 98.46 % D. Enter the 2023 actual collection rate 102.86 %	101.47 %
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.	$ 124,983,654
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 32,047,090,746
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.390000 /$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]	$ 1.131900 /$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.*	$ 32,047,090,746
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.000000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.131900 /$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.*	$ 1.105200 /$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.	$ 0.000000 /$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.	$ 0.000000 /$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).	$ 1.131900 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . $ 1.060350 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 1.131900 /$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 Dorcas Mejia
Printed Name of School District Representative

sign here Dorcas Mejia
School District Representative

8/12/2026
Date

[40] Tex. Tax Code §26.04(c)

Non-ISD Line No.	ISD Line No.	Activity	Source Note	Amount
		RICHARDSON ISD CERTIFICATION		
		PREVIOUS TAX YEAR - 2025		
		Total taxable value for previous year:		
		Total taxable value from latest supplemental	1	35,088,509,889
		One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	-41,168,303
		Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		4,558,556,408
1	1	TOTAL TAXABLE VALUE- ADJUSTED	C	30,571,121,784
		PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2	2a	Total taxable value of homesteads with tax ceilings	1	4,274,583,173
-	2b	Total taxable value of applicable Chapter 313 limitations (Use these numbers on the advise of your attorney.)	10	0
		Taxable value lost because court appeals of ARB decisions:		
5a	5a	ORIGINAL ARB VALUES Details	3	3,669,488,710
5b	5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	3,291,392,510
		Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	6a	ARB CERTIFIED VALUE Details	3a	4,558,556,408
6b	6b	DISPUTED VALUE Details	3a	911,711,282
9	9	TAXABLE VALUE OF PROPERTY DEANNEXED Details	4	0
		Taxable value lost because property first qualified for an exemption in the current year:		
10a	10a	ABSOLUTE EXEMPTIONS Details	10	6,536,539
10b	10b	PARTIAL EXEMPTIONS Details	10	82,912,555
10b	10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	426,092,201
		Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	11a	PRIOR YEAR MARKET VALUE Details	10	0
11b	11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	0
		CURRENT TAX YEAR - 2026		
		Current year taxable value on certified roll:		
18a	17a	CERTIFIED VALUES ONLY	5	35,561,546,257
18c	17b	POLLUTION CONTROL EXEMPTION(Use this data based upon attorney's advice.)	10	0
		DEFAULT VALUE IS ZERO. SEE EVR.		
		TAX INCREMENT FINANCING(TIF) CAPTURED APPRAISED VALUE	8	
		Total of Zones with positive Captured Values		578,035,975
		Less New Construction in the sames zones		-8,160,618
18d	-	Net Tax Increment Financing (TIF) Captured Value		569,875,357
		Taxable value of properties under protest or not included:		
19a	18a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	1,131,027,148
19b	18b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0

		Total taxable value of homesteads with tax ceilings:		
		Certified	6	4,413,997,189
		Value Under Protest	7	231,485,470
		TAX CEILINGS		
20	19a	Total taxable value of homesteads with tax ceilings	C	4,645,482,659
				0
23	22	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
		Taxable value of new improvements:		
		Certified	5	226,865,401
		Value Under Protest	5	10,208,800
24	23	TAXABLE VALUE OF NEW IMPROVEMENTS	C	237,074,201
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		566,153
		PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		339,844
		CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		578,532
		CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		366,323
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		500,705
		PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		289,734
		CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		512,160
		CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		309,811
	Source Note	**Activity**		
	1	Estimated Values Report for previous tax year		
	2	25.25(d) Loss Report for current year		
	3	DCAD Lawsuit Information - All Non-Active previous tax year		
	3a	DCAD Lawsuit Information - All Active previous tax year		
	4	Summarization of property annexed / deannexed		
	5	Letter - Certification of Appraisal Roll current tax year		
	6	Certified Estimated Values Report for current tax year		
	7	Disputed Estimated Values Report for current tax year		
	8	Tax Increment Financing (TIF) Report current tax year		
	9	DCAD Letter of Properties Not Under Protest or Not Included on Certified Appraisal Roll		
	10	Summarization of new exemption flags on the accounts		
	11	Difference Between Current Year and Previous Year When Entity Increases Partial Exemption		
	C	Calculated value		

Dallas Central Appraisal District
Certified Estimated Values Report

JURSIDICTION:	RICHARDSON ISD
REPORT TYPE:	JURISDICTION TOTALS
DATABASE:	CERTIFICATION (2026)
TAX YEAR:	2026
REPORT DATE:	July 17, 2026
RUN DATE:	July 17, 2026 9:54 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	65,526	13,822,339,220	29,510,778,360	5,256,156,290	48,589,273,870

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	48,589,273,870	912,783,019	12,110,363,361	4,581,233	35,561,546,257

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	914	2,894,353,890	40,675,025	2,853,678,865	0	0
PRORATED TOTAL EXEMPT	13	5,945,840	0	3,153,314	0	2,792,526
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	3	690	0	690	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	37,423	21,816,355,370	748,833,981	7,227,625,366	992,391,987	12,847,504,036
CAPPED VALUE LOSS	13,679	8,843,825,850	748,833,981	0	3,112,330,496	4,982,661,373
OVER-65	15,481	8,576,490,050	394,188,521	881,519,797	2,979,127,952	4,321,653,780
DISABLED PERSONS	554	229,879,710	12,234,008	28,205,276	97,097,017	92,343,409
DISABLED VETERANS	547	291,507,000	10,763,633	5,723,206	150,911,449	124,108,712
100% DISABLED VETERANS	285	151,180,690	4,734,627	83,828,388	61,531,964	1,085,711
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	47	25,925,320	0	3,716,736	7,572,187	14,636,397
FREEPORT	74	1,256,503,510	0	596,177,222	8,454,052	651,872,236
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	9,071	5,230,452,760	0	426,734,501	595,922,008	4,207,796,251
TOTAL PARTIAL EXEMPT				9,253,530,492		
TOTAL REAL PARTIAL EXEMPT				8,226,901,253		
TOTAL BPP PARTIAL EXEMPT				1,026,629,239		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	7	4,589,920	359,080	4,949,000

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	4,949,000	0	4,581,233	0	367,767

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	4,230,409	221,092,652	1,542,340	226,865,401

Dallas Central Appraisal District
Certified Estimated Values Report

JURSIDICTION:	RICHARDSON ISD	
REPORT TYPE:	RESIDENTIAL TOTALS	
DATABASE:	CERTIFICATION (2026)	
TAX YEAR:	2026	
REPORT DATE:	July 17, 2026	
RUN DATE:	July 17, 2026	9:54 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	52,892	10,245,172,540	16,784,615,320	0	27,029,787,860

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	27,029,787,860	769,216,259	8,254,944,177	0	18,005,627,424

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	131	28,480,020	504,608	27,975,412	0	0
PRORATED TOTAL EXEMPT	2	581,040	0	67,512	0	513,528
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	37,423	21,816,355,370	748,833,981	7,227,625,366	992,391,987	12,847,504,036
CAPPED VALUE LOSS	13,679	8,843,825,850	748,833,981	0	3,112,330,496	4,982,661,373
OVER-65	15,481	8,576,490,050	394,188,521	881,519,797	2,979,127,952	4,321,653,780
DISABLED PERSONS	554	229,879,710	12,234,008	28,205,276	97,097,017	92,343,409
DISABLED VETERANS	546	291,506,220	10,763,633	5,722,426	150,911,449	124,108,712
100% DISABLED VETERANS	285	151,180,690	4,734,627	83,828,388	61,531,964	1,085,711
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				8,226,901,253		
TOTAL REAL PARTIAL EXEMPT				8,226,901,253		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	4,230,409	160,059,182	0	164,289,591

Dallas Central Appraisal District
Certified Estimated Values Report

JURSIDICTION:		RICHARDSON ISD
REPORT TYPE:		COMMERCIAL TOTALS
DATABASE:		CERTIFICATION (2026)
TAX YEAR:		2026
REPORT DATE:		July 17, 2026
RUN DATE:	July 17, 2026	9:54 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	3,390	3,577,166,680	12,726,163,040	0	16,303,329,720

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	16,303,329,720	143,566,760	2,807,059,145	4,581,233	13,348,122,582

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	642	2,844,143,070	40,170,417	2,803,972,653	0	0
PRORATED TOTAL EXEMPT	11	5,364,800	0	3,085,802	0	2,278,998
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	3	690	0	690	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	0	0	0	0	0	0
CAPPED VALUE LOSS	0	0	0	0	0	0
OVER-65	0	0	0	0	0	0
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				0		
TOTAL REAL PARTIAL EXEMPT				0		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	7	4,589,920	359,080	4,949,000

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	4,949,000	0	4,581,233	0	367,767

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	61,033,470	0	61,033,470

Dallas Central Appraisal District
Certified Estimated Values Report

JURSIDICTION:	RICHARDSON ISD
REPORT TYPE:	BPP TOTALS
DATABASE:	CERTIFICATION (2026)
TAX YEAR:	2026
REPORT DATE:	July 17, 2026
RUN DATE:	July 17, 2026 9:54 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	9,244	0	0	5,256,156,290	5,256,156,290

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	5,256,156,290	0	1,048,360,039	0	4,207,796,251

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	141	21,730,800	0	21,730,800	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	0	0	0	0	0	0
CAPPED VALUE LOSS	0	0	0	0	0	0
OVER-65	0	0	0	0	0	0
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	1	780	0	780	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	47	25,925,320	0	3,716,736	7,572,187	14,636,397
FREEPORT	74	1,256,503,510	0	596,177,222	8,454,052	651,872,236
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
BPP 11 145	9,071	5,230,452,760	0	426,734,501	595,922,008	4,207,796,251
TOTAL PARTIAL EXEMPT				1,026,629,239		
TOTAL REAL PARTIAL EXEMPT				0		
TOTAL BPP PARTIAL EXEMPT				1,026,629,239		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	0	1,542,340	1,542,340

Dallas Central Appraisal District
Certified Estimated Value Report
Property Class Breakdown

JURISDICTION RICHARDSON ISD
REPORT TYPE: PROPERTY CLASS BREAKDOWN
DATABASE: CERTIFICATION (2026)
TAX YEAR: 2026
REPORT DATE: July 17, 2026
RUN DATE: July 17, 2026 9:54 pm

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A11	A	SINGLE FAMILY RESIDENCES	42,732	24,992,237,030	16,588,626,524
A12	A	SFR - TOWNHOUSES	2,571	801,979,140	491,689,567
A13	A	SFR - CONDOMINIUMS	5,376	748,572,600	505,538,012
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	50,679	26,542,788,770	17,585,854,103
B11	B	MFR - APARTMENTS	249	5,842,443,370	5,343,540,204
B12	B	MFR - DUPLEXES	910	394,391,320	338,218,555
	B - TOTAL	REAL: RESIDENTIAL MULTI-FAMILY	1,159	6,236,834,690	5,681,758,759
C11	C1	SFR - VACANT LOTS/TRACTS	1,160	79,483,620	69,709,346
C12	C1	COMMERCIAL - VACANT PLOTTED LOTS/TRACTS	680	298,660,290	138,140,983
C13	C1	INDUSTRIAL - VACANT PLOTTED LOTS/TRACTS	6	1,980,340	498,090
C14	C1	RURAL VACANT - LESS THAN 5 ACRES	11	4,574,530	299,790
	C1 - TOTAL	REAL: VACANT LOTS/TRACTS	1,857	384,698,780	208,648,209
D10	D1	QUALIFIED OPEN SPACE LAND	7	4,949,000	367,767
	D1 - TOTAL	REAL: QUALIFIED LAND	7	4,949,000	367,767
F10	F1	COMMERCIAL IMPROVEMENTS	2,366	9,972,703,800	7,695,036,375
	F1 - TOTAL	REAL: COMMERCIAL	2,366	9,972,703,800	7,695,036,375
F20	F2	INDUSTRIAL IMPROVEMENTS	9	162,440,720	161,762,023
	F2 - TOTAL	REAL: INDUSTRIAL	9	162,440,720	161,762,023
G30	G3	MINERALS, NON-PRODUCING	3	690	0
	G3 - TOTAL	REAL: NON-PRODUCING MINERALS	3	690	0
J20	J	GAS COMPANIES	2	126,812,910	126,657,020
J30	J	ELECTRIC COMPANIES	51	136,597,930	136,347,930
J40	J	TELEPHONE COMPANIES	6	326,323,050	315,085,997
J51	J	RAILROAD CORRIDOR	11	12,136,050	5,360,890
J60	J	PIPELINES	1	113,460	0
J70	J	CABLE COMPANIES	20	1,541,100	722,740
	J - TOTAL	REAL AND TANGIBLE PERSONAL UTILITIES	91	603,524,500	584,174,577
L10	L1	COMMERCIAL BPP	8,862	3,227,103,420	2,654,339,569
	L1 - TOTAL	PERSONAL: COMMERCIAL	8,862	3,227,103,420	2,654,339,569
L20	L2	INDUSTRIAL BPP	242	1,353,579,000	896,297,825
	L2 - TOTAL	PERSONAL: INDUSTRIAL	242	1,353,579,000	896,297,825
O10	O	RESIDENTIAL - VACANT LOTS AS INVENTORY	142	13,020,000	11,416,800
	O - TOTAL	REAL PROPERTY: INVENTORY	142	13,020,000	11,416,800
S10	S	SPECIAL INVENTORY	109	87,630,500	81,890,250
	S - TOTAL	SPECIAL INVENTORY	109	87,630,500	81,890,250
	GRAND TOTALS		65,526	48,589,273,870	35,561,546,257

DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL

Year: 2026

Jurisdiction: RICHARDSON ISD

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	$48,589,273,870
Taxable Value of all Real & Business Personal Property	$35,561,546,257

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	$2,354,574,660	$1,615,753,068
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	$1,660,928,628	$1,131,027,148
Freeport Estimated Loss		$0
Estimated Net Taxable		$1,131,027,148

I, Shane Docherty, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 25th day of July, 2026 .

Dallas Central Appraisal District

Shane Docherty
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	$226,865,401
**Value of Disputed New Construction in Protested Market Value Above	$10,208,800

RICHARDSON INDEPENDENT
SCHOOL DISTRICT

WHERE ALL STUDENTS CONNECT, LEARN, GROW, AND SUCCEED

Tax Department

Date: July 29, 2026

To: David Pate

From: Dorcas Mejia

Subject: 2026 Anticipated Rate of Collections and Excess Debt Collections

In compliance with Section 26.04 of the State Property Tax Code, I hereby certify the **2026 Anticipated Rate of Collection to be 101.47%** for the Richardson Independent School District. I also certify the amount of **Excess Debt Collections for 2026 to be $ 2,647,225.35.**

Sincerely,

Dorcas Mejia

Dorcas Mejia, RTA
RISD Director of Tax Services

RICHARDSON ISD 2026
Collections - Actual, Anticipated and Excess Debt

2023							
Levy			COLLECTIONS				Collection %
		Levy	Collections	M&O	I&S	Total	
2023 Base	$	328,931,990.43	Current	$ 233,952,922.47	$ 103,244,922.86	$ 337,197,845.33	
	$	-	Delinquent	$ (848,128.70)	$ (346,541.77)	$ (1,194,670.47)	
	$	-	P&I	$ 1,710,029.44	$ 618,573.57	$ 2,328,603.01	
Total	**$**	**328,931,990.43**	Total	$ 234,814,823.21	$ 103,516,954.66	**$ 338,331,777.87**	**102.86%**

2024							
Levy			COLLECTIONS				Collection %
				M&O	I&S	Total	
2024 Base	$	356,816,492.32	Current	$ 240,758,158.29	$ 111,580,311.84	$ 352,338,470.13	
	$	-	Delinquent	$ (2,486,519.77)	$ (1,145,606.73)	$ (3,632,126.50)	
			P&I	$ 1,826,072.38	$ 783,239.86	$ 2,609,312.24	
Total	**$**	**356,816,492.32**	Total	$ 240,097,710.90	$ 111,217,944.97	$ 351,315,655.87	98.46%

2025							
Levy			COLLECTIONS				Collection %
				M&O	I&S	Total	
2025 Base	$	339,740,377.48	Current	$ 239,343,672.13	$ 110,924,758.23	$ 350,268,430.36	
	$	-	Delinquent	$ (1,762,693.56)	$ (894,377.76)	$ (2,657,071.32)	
			P&I	$ 1,811,927.13	$ 780,444.88	$ 2,592,372.01	
Total	**$**	**339,740,377.48**	Total	$ 239,392,905.70	$ 110,810,825.35	$ 350,203,731.05	103.08%

Excess Debt (line 31)		
Actual I&S Collected	$	110,810,825.35
Debt Adjusted (line 34 prior year tnt worksheets)	$	108,163,600.00
Excess Debt (line 31)	$	2,647,225.35

Anticipated Tax Rate (33 a)	
3-year average	101.47%

IF THE ANTICIPATED RATE IS LOWER THAN THE PRIOR YEAR'S % COLLECTED, THEN USE THE LOWEST RATE OF THE PRIOR YEARS. IF THE ANITICPATED RASTE IS HIGHER THAN ATLEAST ONE YEAR, ENTER THE CALCULATED ANTICPATED RATE.

August 2026 Truth-In-Taxation Items

Schedule Debt Payments	$130,967,436
Additional Debt Payments on Bonds to be Issued	$4,725,740
Total Debt	$135,693,176
Less State Aid	($6,225,307)
Adjusted Debt	$129,467,869
Less Certified Excess Debt Collections	($2,647,225)
Adjusted Current Year Debt	$126,820,644
Current Year Anticipated Collection Rate	101.47%
Current Year Debt Adjusted for Collections	$124,983,388
Current Year Taxable Value	$32,047,090,746
Current Year Debt Rate	$0.3900

	2026-27 I&S Hold Harmless Calculations Reflecting SB4 & SB23 Changes in Homestead Exemption Amounts:	Part 1 of 4
	Data Elements	
1	2026 Property Value With $140K & $60K for Elderly & Disabled Homestead Exemption **(T8)**	$34,376,822,079
2	2026 Property Value With $100K Homestead Exemption **(T7)**	$35,967,772,153
3	2026 Property Value With $10K Homestead Exemption **(T22)**	$35,169,086,412
4	Debt Service on Eligible Bonds (as of 8/31/2025)	$64,179,546
5	I&S Tax Collections	$124,742,399
6	Debt Service Payment	$130,967,436
	SB4 - Additional State Aid for Homestead Exemption (ASAHE) From $100K to $140K **Local Revenue Lost Resulting From Additional Homestead Exemption**	
7	IFA State Aid @ $140K	$0
8	EDA State Aid @140K	$0
9	Local Revenue Required Net of IFA and EDA (Line 4 - Line 7 - Line 8)	$64,179,546
9a	Percentage Value Lost Due to Additional $40K Homestead Exemption (1 - (Line 1 / Line 2))	4.4233%
10	Tax Lost Due to Additional $40K Homestead Exemption (Line 9 x Line 9a)	$2,838,832
	State Aid Gain From Homestead Exemption Increase	
11	IFA State Aid @ $100K	$0
12	EDA State Aid @ $100K	$0
13	Gain in State Aid (Line 7 + Line 8) - (Line 11 + Line 12)	$0
	Current Law Amount	
14	ASAHE (Line 10 - Line 13, but not less than zero)	$2,838,832
15	Total State Assistance Provided Under Chapter 46 (Sum of Lines 7, 8, 14 & 26 + sum of cells C70, C90 & C110)	$9,123,617
16	Total State & Local Revenue for Debt Service (Line 5 + Line 15)	$133,866,016
17	TEC 46.071 (d-1) ASAHE Reduction for Revenue in Excess of Debt Service (Line 16 - Line 6) (not less than $0 or greater than Line 14)	$2,838,832
18	**ASAHE SB4 After Adjustment (Line 14 - Line 17)**	**$0**
	SB23 - Additional State Aid for Homestead Exemption for Elderly/Disabled Increase - $60K to $10K **Local Revenue Lost Resulting From Homestead Exemption for Elderly/Disabled**	
19	IFA State Aid @ $60K	$0
20	EDA State Aid @ $60K	$0
21	Local Revenue Required Net of IFA and EDA (Line 4 - Line 19 - Line 20)	$64,179,546
21a	Percentage Value Lost Due to Additional $40K Homestead Exemption (1 - (Line 1 / Line 3))	2.2527%
22	Tax Lost Due to Additional $40K Homestead Exemption (Line 21 x Line 21a)	$1,445,791
	State Aid Gain From Homestead Exemption Increase for Elderly/Disabled	
23	IFA State Aid @ $10K	$0
24	EDA State Aid @ $10K	$0
25	Gain in State Aid (Line 19 + Line 20) - (Line 23 + Line 24)	$0
	Current Law Amount for Elderly/Disabled	
26	ASAHE for Elderly/Disabled (Line 22 - Line 25, but not less than zero)	$1,445,791
27	Total State Assistance Provided Under Chapter 46 (Sum of Lines 18, 19, 20 & 26 + sum of cells C70, C90 & C110)	$6,284,785
28	Total State & Local Revenue for Debt Service (Line 5 + Line 27)	$131,027,184
29	TEC 46.071 (d-1) ASAHE Reduction for Revenge in Excess of Debt Service (Line 28 - Line 6) (not less than $0 or greater than Line 26)	$59,748
30	**ASAHE SB23 After Adjustment (Line 26 - Line 29)**	**$1,386,043**

	Prior Law Amounts	

	2026-27 Prior Law I&S Hold Harmless Calculations Reflecting Increase in Homestead Exemption From $40K to $100K:	Part 2 of 4
	Data Elements	
1	2026 Property Value With $100K Homestead Exemption **(T7)**	$35,967,772,153
2	2026 Property Value With $40K Homestead Exemption **(T14)**	$38,415,810,005
3	Debt Service on Eligible Bonds (as of 8/31/2023)	$64,179,546
	Local Revenue Lost Resulting From Additional $15K Exemption	
4	IFA State Aid @ $100K	$0
5	EDA State Aid @ 100K	$0
6	Local Revenue Required Net of IFA and EDA (Line 3 - Line 4 - Line 5)	$64,179,546
6a	Percentage Value Lost Due to Additional $60K Homestead Exemption (1 - (Line 1 / Line 2))	6.3725%
7	Debt Service Revenue Lost Due to Additional $60K Homestead Exemption (Line 6 x Line 7)	$4,089,825
	State Aid Gain From Homestead Exemption Increase	
8	IFA State Aid @ $40K	$0
9	EDA State Aid @ $40K	$0
10	Gain in State Aid (Line 4 + Line 5) - (Line 9 + Line 10)	$0
	Hold Harmless Amount	
11	**ASAHE (Line 7 - Line 10, but not less than $0)**	**$4,089,825**

	2026-27 I&S Prior Law Hold Harmless Calculations Reflecting Increase in Homestead Exemption From $25K to $40K:	Part 3 of 4
	Data Elements	

1	2026 Property Value With $40K Homestead Exemption **(T14)**	$38,415,810,005
2	2026 Property Value With $25K Homestead Exemption **(T16)**	$39,032,301,169
3	Debt Service on Eligible Bonds (as of 8/31/2021)	$31,541,546
	Local Revenue Lost Resulting From Additional $30K Exemption	
4	IFA State Aid @ $40K	$0
5	EDA State Aid @ 40K	$0
6	Local Revenue Required Net of IFA and EDA (Line 3 - Line 4 - Line 5)	$31,541,546
6a	Percentage Value Lost Due to Additional $30K Homestead Exemption (1 - (Line 1 / Line 2))	1.5794%
7	Debt Service Revenue Lost Due to Additional $30K Homestead Exemption (Line 6 x Line 7)	$498,179
	State Aid Gain From Homestead Exemption Increase	
8	IFA State Aid @ $25K	$0
9	EDA State Aid @ $25K	$0
10	Gain in State Aid (Line 4 + Line 5) - (Line 9 + Line 10)	$0
	Hold Harmless Amount	
11	**ASAHE (Line 7 - Line 10, but not less than $0)**	**$498,179**

	2026-27 Prior Law I&S Hold Harmless Calculations Under Old Law ($15K to $25K): To Be Added to Cell C50	**Part 4 of 4**
	Data Elements	
1	2026 Property Value With $25K Homestead Exemption **(T16)**	$39,032,301,169
2	2026 Property Value With $15K Homestead Exemption **(T20)**	$39,443,515,053
3	Debt Service on Eligible Bonds (as of 8/31/2015)	$24,074,796
	Local Revenue Lost Resulting From Additional $10K Exemption	
4	IFA State Aid @ $25K	$0
5	EDA State Aid @ 25K	$0
6	Local Revenue Required Net of IFA and EDA (Line 3 - Line 4 - Line 5)	$24,074,796
6	Percentage Value Lost Due to Additional $10K Homestead Exemption (1 - (Line 1 / Line 2))	1.0425%
7	Debt Service Revenue Lost Due to Additional $10K Homestead Exemption (Line 6 x Line 7)	$250,989
	State Aid Gain From Homestead Exemption Increase	
8	IFA State Aid @ $15K	$0
9	EDA State Aid @ $15K	$0
10	Gain in State Aid (Line 4 + Line 5) - (Line 9 + Line 10)	$0
	Hold Harmless Amount	
11	**ASAHE (Line 7 - Line 10, but not less than $0)**	**$250,989**

	Total Hold Harmless Amounts (sum appears on Line 52 of the Report-SOF2627-HB2 tab)	**$6,225,037**

BOND DEBT SERVICE

Richardson Independent School District - 12/31 CYE
Aggregate Outstanding General Obligation Debt Service
As of August 15, 2026

Period Ending	Principal	Interest	Debt Service
12/31/2026		79,216.32	79,216.32
12/31/2027	71,270,000	59,697,436.04	130,967,436.04
12/31/2028	31,010,000	57,634,783.96	88,644,783.96
12/31/2029	33,480,000	56,051,958.96	89,531,958.96
12/31/2030	35,875,000	54,349,228.71	90,224,228.71
12/31/2031	38,320,000	52,563,271.46	90,883,271.46
12/31/2032	41,115,000	50,687,998.81	91,802,998.81
12/31/2033	44,015,000	48,683,343.31	92,698,343.31
12/31/2034	47,065,000	46,538,464.61	93,603,464.61
12/31/2035	50,340,000	44,253,329.51	94,593,329.51
12/31/2036	52,900,000	41,864,251.01	94,764,251.01
12/31/2037	55,850,000	39,430,112.63	95,280,112.63
12/31/2038	58,870,000	36,940,051.50	95,810,051.50
12/31/2039	61,550,000	34,278,402.00	95,828,402.00
12/31/2040	62,830,000	31,461,925.00	94,291,925.00
12/31/2041	65,415,000	28,532,409.38	93,947,409.38
12/31/2042	69,030,000	25,406,878.13	94,436,878.13
12/31/2043	69,165,000	22,189,125.00	91,354,125.00
12/31/2044	72,925,000	18,904,168.75	91,829,168.75
12/31/2045	64,785,000	15,731,700.00	80,516,700.00
12/31/2046	66,245,000	12,728,362.50	78,973,362.50
12/31/2047	62,210,000	9,783,843.75	71,993,843.75
12/31/2048	54,725,000	7,067,256.25	61,792,256.25
12/31/2049	42,285,000	4,780,056.25	47,065,056.25
12/31/2050	37,905,000	2,863,393.75	40,768,393.75
12/31/2051	40,000,000	971,418.75	40,971,418.75
	1,329,180,000	**803,472,386.34**	**2,132,652,386.34**

BOARD OF TRUSTEES
Richardson Independent School District
Richardson, Texas

Date: September 18, 2025

Submitted by: David Pate, Assistant Superintendent of Finance and Support Services

ACTION ITEM

TOPIC: **Adopt Tax Rate for the 2025 – 2026 School Year**

BACKGROUND INFORMATION:

Section 26.05(a) of the Texas Property Tax Code requires the Board to adopt its tax rate in a public meeting before the later of September 30 or the 60th day after the date the taxing unit received the certified appraisal roll. The chief appraiser provided the certified appraisal roll on July 24, 2025. In accordance with Texas Tax and Education Codes, as well as Texas Education Agency ("TEA") guidelines, the certified value was provided to TEA for the calculation of the maximum compressed tax rate. Section 26.05(b) of the Texas Property Tax Code further requires a school district taxing entity to use the certified appraisal roll to calculate both the no-new-revenue tax rate and the voter approval tax rate. RISD used the certified appraisal roll to calculate both rates as the Tax Code requires. At least sixty percent of the Board of Trustees must vote to approve the tax rate.

The Board of Trustees held a public hearing on September 18, 2025, during which it explained the tax rate the Board would consider. Adoption of a tax rate today complies with the timelines set out in the Tax Code. RISD also has received guidance from TEA about the appropriate calculation of its tax rate.

The proposed maintenance and operations tax rate of $0.7552 and interest and sinking tax rate of $0.35, which is a total proposed tax rate of $1.1052 per $100 valuation, does not exceed the voter approval tax rate and does not exceed the tax rate published in the revised public notice on September 5.

SUPERINTENDENT'S RECOMMENDATION:

The Superintendent recommends that the Board of Trustees set the 2025 tax rate as described in the attached resolution.

RESOLUTION

WHEREAS, the Texas Property Tax Code requires the Board to adopt its tax rate in a public meeting before the later of September 30 or the 60th day after the date the taxing unit receives the certified appraisal roll and that the District used the certified value to calculate its rate; and

WHEREAS, the Board held a public hearing on the proposed tax rate on September18, 2025, and the District (i) received the certified appraisal roll on July 24, 2025, and (ii) used the certified value to calculate its tax rate; and

WHEREAS, adoption of the tax rate as presented in the public hearing, and described more specifically below, supports Goal 5 of Strategic Plan 2023 to increase efficiency and effectiveness in operations and personnel and seek additional fiscal resources to accomplish the Call to Action;

THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Richardson Independent School District:

(i) hereby levies and adopts the following tax rate on $100 valuation for this school district for the tax year 2025:

$0.75520	for the purposes of **maintenance and operation, and**
$0.35000	for the **payment of principal and interest on bonded debt** of this school district; which results in
$1.10520	as the **total tax rate**; and

(ii) hereby authorizes the Tax Assessor/Collector to assess and collect the taxes of the Richardson Independent School District.

FURTHER, the RISD Board of Trustees declares, as required by Tax Code § 26.05 (b)(1):

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

THE TAX RATE WILL EFFECTIVELY BE RAISED BY **9.09 PERCENT** AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY **APRROXIMATELY $92.12.**

PASSED by at least 60% of the members of the RISD Board of Trustees on this 18th day of September 2025.

Board of Trustees
Richardson Independent School District

By ______________________
Name: Chris Poteet
Title: President

Date Signed: September 18, 2025

ATTEST:

By ______________________
Name: Debbie Rentería
Title: Secretary

Date Signed: September 18, 2025

2026-2027 Tax Rate & MCR Template
Local Property Value Survey Calculations

RICHARDSON ISD	057916
DISCLAIMER: Districts are still required to complete the LPVS to calculate their MCR. Districts should not proceed	
TY 2025 Value Lost to the Local Optional Homestead Exemption	$2,098,791,568
TY 2025 Comptroller Certified School District Taxable Value for M&O Purposes (T2)	$33,979,264,682
TY 2025 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based on $140K HSE and $60K HSE for elderly or disabled persons)	$35,044,506,048
TY 2026 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based on $140K HSE and $60K HSE for elderly or disabled persons)	$36,692,573,405
Local Property Value Growth (calculated)	4.70%
TY 2026 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 313, Tax Code	$0
TY 2026 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 311, Tax Code	$0
Total Exemption expiry (E) (per TEC §48.2551 (a))	$0
Growth Net of Expiring Chapter 313 or 311 Agreements (calculated)	4.70%
TY 2026 Local Optional Homestead Exemption Value Loss, if applicable	$2,212,134,200
Local Optional Homestead Exemption Value Change (calculated)	$113,342,632
Estimated TY 2026 Comptroller Certified School District Value for M&O purposes (T2)	$35,591,877,043
Prior Year (TY 2025) Maximum Compressed Tax Rate (MCR)	$0.6169
Local Preliminary MCR = (1.025 ((TY 2025 DPV+E) * PYMCR)) / TY 2026 T2	$0.6036
TY 2026 State Compression Percentage (lesser of PY State MCR or 0.6322 * (1.025 / 1.036))	$0.6254
TY 2026 Limitation on Maximum Compressed Tax Rate (0.6322 * 0.9)	$0.5628
TY 2026 MCR (lesser of state or local compression, subject to limitation under Sec. 48.2552, Education Code)	**$0.6036**

2026-2027 Tax Rate & MCR Template

Voter Approval Tax Rate Calculations

DISCLAIMER: These numbers are illustrative only and do not constitute a legal opinion of the TEA. Districts should in all cases consult with their tax attorney before adopting a tax rate.

RICHARDSON ISD

TY 2026 Total M&O Tax Rate with No Increase	
District's total adopted (**allowed**) TY 2025 M&O tax rate	$0.7552
TY 2025 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code	$0.0000
District's total adopted (**allowed**) TY 2025 M&O tax rate net of pennies adopted to respond to disaster	$0.7552
Maximum Tier One Tax Rate	**$0.6036**
Golden Pennies (Tier Two, Level One)	$0.0800
Copper Pennies (Tier Two, Level Two)	$0.0583
Unequalized pennies for certain Harris County districts under special law	$0.0000
TY 2025 Total M&O tax rate with no increase	**$0.7419**

TY 2026 Voter Approval Tax Rate	
Maximum Compressed Tax Rate	**$0.6036**
TY 2026 Tier Two Tax Rate	$0.1383
Up to 5 pennies, if applicable	$0.0000
TY 2026 tax effort adopted by district in response to a disaster under Sec. 26.042(e), Tax Code	$0.0000
TY 2026 I&S Tax Rate	$0.3900
Voter Approval Tax Rate	**$1.1319**

Distribution Report

Multiple Batches

RICHARDSON ISD TAX OFFICE

Distribution Summary

Year	Tax M&O	Tax I&S	Tax Paid	P&I M&O	P&I I&S	P&I Paid	Attorney Paid	Other Paid	Total Paid
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,471.77-	7,471.77-
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,191.81-	5,191.81-
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,646.91-	1,646.91-
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.91-	34.91-
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761.71-	761.71-
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.25-	311.25-
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	446.57-	446.57-
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.25-	149.25-
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.76-	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	557.05-	555.29-
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.82-	0.00
2018	818.06-	244.78-	1,062.84-	621.91-	186.08-	807.99-	91.29-	235.16-	2,197.28-
2019	256.62-	84.08-	340.70-	145.48-	47.67-	193.15-	0.00	616.22-	1,150.07-
2020	230.40-	76.48-	306.88-	239.61-	79.53-	319.14-	184.26-	60.53-	870.81-
2021	2,801.77-	941.92-	3,743.69-	182.94-	61.51-	244.45-	168.13-	60,531.49-	64,687.76-
2022	4,053.87	1,470.91	5,524.78	3,499.02-	1,269.59-	4,768.61-	3,418.53-	58,927.39-	61,590.75-
2023	504,989.93-	222,855.27-	727,845.20-	1,542.68-	680.80-	2,223.48-	2,081.47-	77,330.65-	809,480.80-
2024	4,888,957.60-	2,265,806.31-	7,154,763.91-	1,909.96-	885.16-	2,795.12-	2,766.87-	65,897.17-	7,226,223.85-
2025	2,668,090.28-	1,236,536.49-	3,904,626.77-	38.90-	17.97-	56.87-	233.49	1,352,004.05-	5,256,450.57-
Total	**8,062,090.79-**	**3,725,074.42-**	**11,787,165.21-**	**8,180.50-**	**3,228.31-**	**11,408.81-**	**8,477.06-**	**1,632,177.47-**	**13,439,221.36-**
Delq	**5,394,000.51-**	**2,488,537.93-**	**7,882,538.44-**	**8,141.60-**	**3,210.34-**	**11,351.94-**	**8,710.55-**	**280,173.42-**	**8,182,770.79-**
Curr	**2,668,090.28-**	**1,236,536.49-**	**3,904,626.77-**	**38.90-**	**17.97-**	**56.87-**	**233.49**	**1,352,004.05-**	**5,256,450.57-**

Other Amount

Description	Code	Base Paid	*Penalty Paid	*Interest Paid	*Attorney Paid	Total Paid	Discount Paid
UNDER/OVER		3.11-	0.00	0.00	0.00	3.11-	0.00
25.25D LATE PENALTY	25	6,855.22	0.00	0.00	0.00	6,855.22	0.00
BAD CHECK	BC	20.00	0.00	0.00	0.00	20.00	0.00
DUPLICATE/OVER PAY	OP	675,031.45-	0.00	0.00	0.00	675,031.45-	0.00
LATE RENDITION	LR	25,794.35-	25.96-	55.34-	35.70-	25,911.35-	0.00
LATE RENDITION 2004	RP	7,471.77-	0.00	0.00	0.00	7,471.77-	0.00
LATE RENDITION/U-O	LR	5.34-	0.00	0.00	0.00	0.00	0.00
TAXPAYER REFUND	TP	930,744.82-	0.00	0.00	0.00	930,744.82-	0.00
TAXPAYER REFUND/U-O	TP	4.96-	0.00	0.00	0.00	0.00	0.00
Total		**1,632,180.58-**	**25.96-**	**55.34-**	**35.70-**	**1,632,287.28-**	**0.00**

Distribution Report

Multiple Batches

RICHARDSON ISD TAX OFFICE

Total Paid Less Other Paid:	**11,807,051.08-**	**Other Paid:**	**1,632,170.28-**	**Total Paid:**	**13,439,221.36-**	**Total Accounts Paid:**	**2,759**

* Amount included in Distribution Summary