50-280 (Rev. 01-26/8)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

BOOKER ISD will hold a public
(name of school district)

meeting at ______________________ at ______________________
(time, date, year) *(name of room, building, physical location)*

in ______________________. **This meeting is to discuss**
(city, state)

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 $__________/$100 (proposed rate for maintenance and operations)

School Debt Service Tax Approved by Local Voters $__________/$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	______% (decrease)
Debt service	______% increase	or	______% (decrease)
Total expenditures	______% increase	or	______% (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	$ 236,351,546	$ 263,862,556
Total appraised value* of new property**	$ 544,254	$ 208,074
Total taxable value*** of all property	$ 145,843,738	$ 158,158,148
Total taxable value*** of new property**	$ 544,254	$ 208,074

* 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* $______________

* Outstanding principal.

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	$	$	*	$	$	$
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$	$	*	$	$	$
Proposed Rate	$	$	*	$	$	$

* 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	$ 59,768.75	$ 72,531
Average Taxable Value of Residences	$ 26,057.57	$ 29741
Last Year's Rate Versus Proposed Rate per $100 Value	$	$
Taxes Due on Average Residence	$	$
Increase (Decrease) in Taxes		$

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 ______________ *(school voter-approval rate)*. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of ______________ *(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)	$
Interest and Sinking Fund Balance(s)	$

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.

SBO-BOOKER ISD (2025)

Count : 10,063

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	823	47,558,726	Homesite	734	1,399,030	Agricultural	621	49,399,706	Mineral	5,468	83,704,783
Non Homesite	1	541.020	Non Homesite	57	345,833	Inventory	0	0	Personal	151	52,794,815
New Homesite	15	405,960	New Homesite	0	0	Timber	0	0	New Personal	14	183,285
New Non Hs	0	0	New Non Hs	0	0						

Impr Market 48,505,706 (+) **Land Market** 1,744,863 (+) **Prod Market** 49,399,706 (+) **Other** 136,682,883 (=) **Total Market** 236,333,158

Loss

48,505,706 + 1,744,863 =
50,250,569 ÷ 839 = 59,893.41

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	184	2,482,295	Agricultural	621	6,345,076	43,054,630
Circuit Breaker	1,738	13,004,512	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss 15,486,807 (+) **Prod Loss** 43,054,630 (=) **Total Loss** 58,541,437

Deductions

22641091 + 114266 =
22755357 ÷ 839 =
27121.99
(27122)

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	203	13,503,278	General	1	36,650	General	0	0
Frozen	113	9,137,813	Frozen	6	77,616	Frozen	0	0
Local	0	0	Local	0	0	Local	0	0
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0
Local %	0	0						
Local % Fzn	0	0						

Assessed 177,791,721

Total Hs 22,641,091 (+) **Total Os** 114,266 (+) **Total Dis** 0

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	2	11,970	Abatements	0	0	General	53	3,619,980
Frozen	0	0	Polution Control	1	9,541	Prorated	0	0
100% Homesite	0	0	Freeport	1	6,209,369			
			Minimum Value	989	84,039			
			Temp Disaster	0	0			
			Low Income	0	0			
			Other	0	0			

Total Dis Vet 11,970 (+) **Total Other** 6,302,949 (+) **Total Exempt** 3,619,980 (=) **Total Deductions** 32,690,256

Taxable / Tax

New Frozen Taxable 0 (+) **Taxable Frozen** 0 (+) **Taxable Non Frozen** 145,101,465 (=) **Total Taxable** 145,101,465

Taxable Loss -35

2025 Rate Per $100 0.011917

New Frozen Tax 0.00 (+) **Tax Frozen** 0.00 (+) **Tax Non Frozen** 1,729,174.57 (=) **Total Tax** 1,729,174.57

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	316	23,232,365
New Taxable	19	506,574
Legal Acres		159,717.394
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	145,101,465
M&O Taxable	145,101,465
VLA Cap Loss	0

Certifiable	Value
Market	236,333,158
% Protested	0%
Taxable	145,101,465
Tax	1,729,174.57

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

SBO-BOOKER ISD (2026)

Count : 10,223

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	822	52,487,524	Homesite	732	7,074,450	Agricultural	612	49,790,346	Mineral	5,132	65,551,141
Non Homesite	1	265.100	Non Homesite	58	406,983	Inventory	0	0	Personal	158	67,758,283
New Homesite	9	111,850	New Homesite	0	0	Timber	0	0	New Personal	1	115,000
New Non Hs	0	0	New Non Hs	0	0						

Impr Market	52,864,474	(+)	Land Market	7,481,433	(+)	Prod Market	49,790,346	(+)	Other

Other 133,424,424 (=) Total Market 243,560,677

Loss

52864,474 + 7481433 =

60345907 ÷ 832 = 72531.14

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	269	8,129,704	Agricultural	612	5,776,386	44,013,960
Circuit Breaker	1,906	9,225,282	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss 17,354,986 (+) Prod Loss 44,013,960 (=) Total Loss 61,368,946

Deductions

24317554 + 426980 =

24744534 ÷ 832 =

29 741.03

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value
General	190	14,061,094	General	3	180,000	General	0	0
Frozen	113	10,256,460	Frozen	11	246,980	Frozen	3	36,283
Local	0	0	Local	0	0	Local	0	0
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0
Local %	0	0						
Local % Fzn	0	0						
Total Hs		24,317,554	(+) Total Os		426,980	(+) Total Dis		36,283

Assessed 182,191,731

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	2	10,960	Abatements	0	0	General	51	2,464,898
Frozen	0	0	Polution Control	0	0	Prorated	0	0
100% Homesite	0	0	Freeport	1	6,065,690			
			Minimum Value	718	8,865,289			
			Temp Disaster	0	0			
			Low Income	0	0			
			Other	0	0			
Total Dis Vet		10,960	(+) Total Other		14,930,979	(+) Total Exempt		2,464,898

(=) Total Deductions 42,187,654

Taxable / Tax

New Frozen Taxable	0	(+)	Taxable Frozen	0	(+)	Taxable Non Frozen	140,004,077	(=)
New Frozen Tax	0.00	(+)	Tax Frozen	0.00	(+)	Tax Non Frozen	1,668,428.85	(=)

Total Taxable	140,004,077
Taxable Loss	-22
2026 Rate Per $100	0.011917
Total Tax	1,668,428.85

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	303	25,355,706
New Taxable	7	208,074
Legal Acres		159,550.400
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	0	0
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	140,004,077
M&O Taxable	140,004,077
VLA Cap Loss	0

Certifiable	Value
Market	243,560,677
% Protested	0%
Taxable	140,004,077
Tax	1,668,428.85

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

OCHILTREE COUNTY APPRAISAL DISTRICT

Julia Mendez, RPA, RTA, Chief Appraiser 825 S. Main, Suite 100, Perryton, TX 79070

Certification of 2026 Appraisal Roll
For
BOOKER ISD

I, Julia Mendez, Chief Appraiser for Ochiltree County Appraisal District for BOOKER ISD Solemnly swear that the number listed is that portion of the approved appraisal roll of the Ochiltree County Appraisal District which lists property taxable by BOOKER ISD and Constitutes the Appraisal Roll for BOOKER ISD.

M&O

2026 Market Value..51,682,537

2026 Appraisal Value..20,301,879

2026 Net Taxable Value (less exemptions)..............................18,154,141

I&S

2026 Market Value..51,682,537

2026 Appraised Value..20,301,879

2026 Net Taxable Value..18,154,141

Date: July 20, 2026

Julia Mendez, RPA, RTA
Chief Appraiser

Received By __________________________ Date: __________________

121882 + 311815 + 6205653 = 6639350 ÷ 125 = 53114.80

Land

Land		Value	# of Items	Exempt
Homesite	(+)	121,882	17	0
Non Homesite	(+)	311,815	49	13,099
Productivity Market	(+)	33,877,510	110	0
Income	(+)	0	0	0
Total Land	(=)	*34,311,207*	*176*	*13,099*

Ag/Timber *does not include protested

Ag/Timber		Value	# of Items
Timber Gain	(+)	0	0
Productivity Market	(+)	33,877,510	110
Land Ag 1D	(-)	0	0
Land Ag 1D1	(-)	5,055,835	110
Land Ag Timber	(-)	0	0
Productivity Loss	(=)	*28,821,675*	*110*

Improvements

Improvements		Value	# of Items	Exempt
Homesite	(+)	3,295,191	17	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	2,623,622	40	0
New Non Homesite	(+)	286,840	2	0
Income	(+)	0	0	0
Total Improvement	(=)	*6,205,653*	*59*	*0*

Personal

Personal		Value	# of Items	Exempt
Homesite	(+)	0	0	0
New Homesite	(+)	0	0	0
Non Homesite	(+)	134,857	6	0
New Non Homesite	(+)	0	0	0
Total Personal	(=)	*134,857*	*6*	*0*

Mineral/Industrial/Utility/Personal Property

Mineral/Industrial/Utility/Personal Property		Value	# of Items
Minerals/Oil & Gas	(+)	6,571,130	639
Industrial Real	(+)	0	0
Industrial/Utility Personal Property	(+)	4,459,690	27
Total Mineral Market Value	(=)	*11,030,820*	*666*
Total Real & Personal Market	(+)	40,651,717	241
Total Mineral/Industrial Market	(+)	11,030,820	666
Total Market Value	(=)	**51,682,537**	**907**
20% MIUP Circuit Breaker Limitation	(-)	1,240,620	201
10% Homestead Cap Loss	(-)	66,385	1
20% Circuit Breaker Limitation	(-)	40,521	3
Total Market After Cap	(=)	*50,335,011*	
Land Timber Gain	(+)	0	0
Productivity Loss	(-)	28,821,675	110
Total Market Taxable	(=)	**21,513,336**	

Losses

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	13,099	2	6,130	4
Under $500/$2500	0	0	23,600	421
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	116,538	4	125,000	1
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	927,090	22
BPP Exempt: Related Business Entity	0	0	0	0
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	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		
	129,637		1,081,820	

Total Losses (includes Prod. Loss & Cap Loss) (=) *31,380,658*

Total Appraised Value (=) 20,301,879

Homestead Exemptions

Homestead Exemptions		Value	# of Items
Homestead H,S	(+)	2,041,996	17
Senior S	(+)	105,742	3
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Survivng Spouse of a First Responder	(+)	0	0
Total Reimbursable	(=)	*2,147,738*	*20*
Local Discount	(+)	0	0
Disabled Veteran	(+)	0	0
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	(=)	*2,147,738*	

Total Exemptions* (-) 2,147,738

SB - BOOKER ISD M&O Net Taxable Value (=)	**18,154,141**
SBI - BOOKER ISD I&S Net Taxable Value (=)	**18,154,141**

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

Total Ceiling Tax (of ceilings applied):		$0.00
Total Freeze Taxable:	(-)	20,409
New Imp/Pers with Ceiling:	(+)	0
**Freeze Adjusted Taxable:	(=)	18,133,732**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
8	9	0	0	0	0	0	0	0	0	0

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

Total Parcels*: 833* Parcel count is figured by parcel per ownership
Total Owners: 638
Total Items: 870

Special Certified Totals

New Improvement/Personal
Market: $286,840
Taxable:$286,840

+

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

=

Grand Total New Value
Taxable: $286,840

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: $33,551

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	$340,918	3	Market	$1,022,754
Taxable	$200,918		Taxable	$602,754
Average Homestead Value A* and E*		**Parcels**	**Total Homestead Value A* and E***	
Market	$270,603	8	Market	$2,164,827
Taxable	$143,883		Taxable	$1,151,067
Average Homestead Value A* and E* and M1		**Parcels**	**Total Homestead Value A* and E* and M1**	
Market	$270,603	8	Market	$2,164,827
Taxable	$143,883		Taxable	$1,151,067

Median Homestead Values* (includes protested & exempt value)

HOMESTEAD	Market: $157,186	Market Value After Cap: $157,186	Net Taxable Value: $17,186
OVER 65	Market: $130,189	Market Value After Cap: $130,189	Net Taxable Value: $0
ALL Homesteads	Market: $152,191	Market Value After Cap: $152,191	Net Taxable Value: $0

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	3	5.0840	4,195			251,341	0		255,536	255,536	115,536
A1	1	2.0660	1,704			623,670	0		625,374	625,374	485,374
A2	1	0.4550	7,361			135,617	0		142,978	142,978	2,978
A*	5	7.6050	13,260			1,010,628	0		1,023,888	1,023,888	603,888
C1	7	45.4770	37,472			0	0		37,472	37,472	37,472
C*	7	45.4770	37,472			0	0		37,472	37,472	37,472
D1	110	23,229.5040	0	5,055,835	33,877,510	0	0		33,877,510	5,055,835	5,055,835
D2	21	0.0000	0			1,391,557	0		1,391,557	1,391,557	1,391,557
D*	131	23,229.5040	0	5,055,835	33,877,510	1,391,557	0		35,269,067	6,447,392	6,447,392
E	36	141.2620	187,572			2,402,966	0		2,590,538	2,523,949	796,211
E*	36	141.2620	187,572			2,402,966	0		2,590,538	2,523,949	796,211
F1	17	28.7830	182,294			1,400,502	0		1,582,796	1,542,479	1,542,479
F1	17	28.7830	182,294			1,400,502	0		1,582,796	1,542,479	1,542,479
F*	17	28.7830	182,294			1,400,502	0		1,582,796	1,542,479	1,542,479
G1	634	0.0000	0			0	0	6,447,830	6,447,830	5,313,580	5,289,980
G1C	1	0.0000	0			0	0	117,170	117,170	10,800	10,800
G*	635	0.0000	0			0	0	6,565,000	6,565,000	5,324,380	5,300,780
J2	1	0.0000	0			0	0	4,650	4,650	4,650	0
J3	3	0.0000	0			0	0	1,217,190	1,217,190	1,217,190	967,190
J4	3	0.0000	0			0	0	52,070	52,070	52,070	0
J6	19	0.0000	0			0	0	2,476,610	2,476,610	2,476,610	1,856,240
J*	26	0.0000	0			0	0	3,750,520	3,750,520	3,750,520	2,823,430
L1	4	0.0000	0			0	116,538		116,538	116,538	0
L1	4	0.0000	0			0	116,538		116,538	116,538	0
L2	1	0.0000	0			0	0	709,170	709,170	709,170	584,170
L2	1	0.0000	0			0	0	709,170	709,170	709,170	584,170
L*	5	0.0000	0			0	116,538	709,170	825,708	825,708	584,170
M1	2	0.0000	0			0	18,319		18,319	18,319	18,319
M*	2	0.0000	0			0	18,319		18,319	18,319	18,319
XV	6	7.9670	13,099			0	0	6,130	19,229	19,229	0
X*	6	7.9670	13,099			0	0	6,130	19,229	19,229	0
TOTAL:	870	23,460.6980	433,697	5,055,835	33,877,510	6,205,653	134,857	11,030,820	51,682,637	21,513,336	18,154,141