Where to Find 2026 Tool

Comptroller Worksheet Line	Description	Location
1.	2025 Total Taxable Value	Last Certified-to-Date Roll Recap
	Losses due to 2025 Sec. 25.25(d) hearings	Tax Rate Worksheet Line 9
2.	2025 Taxable value of over-65 and disability homesteads with tax ceilings (school districts, counties, cities, and junior college districts)*	Last Certified-to-Date Exemption Recap
5.	2025 Taxable value lost because court appeals of ARB decisions reduced 2025 appraised value.	Tax Rate Worksheet Line 7
6.	2025 Taxable value subject to appeal under Chapter 42, as of July 25	Tax Rate Worksheet Line 16
10.	2025 Taxable value lost because property first qualified for an exemption in 2026. (Value includes VTX)	Tax Rate Worksheet Line 3
11.	2025 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 2026.	Tax Rate Worksheet Line 4
17A. ISD's 18A. Other districts	Total 2026 taxable value on the 2026 certified appraisal roll today **	26.01(a-1) Estimate Letter
17B. ISD's 18C. Other districts	Pollution control value and energy storage systems value exempted	Tax Rate Worksheet Line 8
18A. ISD's 19A. Other districts	2026 Taxable value of properties under protest ***	Uncertified Roll Summary HTS
18B. ISD's 19B. Other districts	2026 Estimated value of properties neither under protest nor included on certified appraisal roll ****	Uncertified Roll Summary OTHER & PTS
19. ISD's 20. Other districts	2026 Taxable value of over-65 and disability homesteads with tax ceilings (school districts, counties, cities, and junior college districts) *	Uncertified Exemption Recap
21. ISD's 22. Other districts	2026 Taxable value of properties in territory annexed since January 1, 2025	Tax Rate Worksheet Line 6
22. ISD's 23. Other districts	2026 Taxable value of new improvements, new personal property located in new improvements, and new improvements to land	Tax Rate Worksheet Lines 1,2 & 11

Note: If your unit deannexed property after January 1, 2025, your assessor will need to determine the value lost due to deannexation. Our computer system is unable to calculate deannexation value. We have reported the amount exempted as a result of the $125,000 personal property and $500 mineral exemptions under line 3A of the Tax Rate Worksheet report.

You will find calculations of the average appraised and market values of homesteads on your roll recap.

*HCAD's estimate of accounts with tax ceilings.

**The taxable value on the certified estimate letter is comprised of the taxable value of properties under protest as well as the taxable value properties neither under protest nor included on the certified appraisal roll.

***This value is a subset of the value on the 26.01(a-1) Estimate Letter.

****This value is a subset of the value on the 26.01(a-1) Estimate Letter.

008 ALIEF ISD
TAX YEAR: 2025

HARRIS CENTRAL APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED TO DATE ROLL 12

LAST UPDATED: 07/10/2026
DELV DATE: 07/24/2026

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
XD Improving Property for Housing w/ Volunteer Labor	0	0.0000	0	0	0	0	0
XE Community Housing Development Organizations	1	9.3022	12,232,971	12,232,971	0	12,232,971	0
XF Assisting Ambulatory Health Care Centers	0	0.0000	0	0	0	0	0
XG Primarily Performing Charitable Functions	1	6.9999	7,505,947	7,505,947	0	7,505,947	0
XH Developing Model Colonia Subdivisions	0	0.0000	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	1	3.4700	5,679,622	5,679,622	0	5,679,622	0
XJ Private Schools	56	113.8624	117,737,912	117,552,617	0	117,552,617	0
XL Economic Development Services to Local Community	0	0.0000	0	0	0	0	0
XM Marine Cargo Containers	0	0.0000	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0.0000	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0.0000	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0.0000	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0.0000	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0.0000	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0.0000	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0.0000	0	0	0	0	0
XU Miscellaneous Exemptions	0	0.0000	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	1,675	7,125.7151	1,929,944,419	1,929,049,611	0	1,928,844,311	205,300
JURISDICTION TOTALS:	64,249	20,350.1011	$25,286,137,087	$25,048,575,906	$1,546,756	$6,850,772,347	$18,199,350,315

Line 1

0.*
18,199,350,315.0+
15,098,000.0+
830,260,048.0-
17,384,188,267.0*

Year	Count	Homestead Value	Homestead Exemption	NonHS Taxable	Frozen Amount	Calculated Levy	Tax Levy	Levy Loss
1992	32	6,942,139	6,483,486	0	0.00	4,619.55	0.00	4,619.55
1993	18	4,171,550	3,736,075	0	478.42	4,386.10	478.42	3,907.68
1994	10	2,330,814	2,052,112	0	0.00	2,807.09	0.00	2,807.09
1995	17	3,674,817	3,407,906	0	0.00	2,688.32	0.00	2,688.32
1996	35	8,171,045	7,256,279	0	0.00	9,213.53	0.00	9,213.53
1997	47	11,121,981	9,731,866	0	429.05	14,001.24	429.05	13,572.19
1998	52	12,787,630	10,737,122	0	0.00	20,652.71	0.00	20,652.71
1999	63	14,247,699	12,681,372	0	901.99	15,776.04	901.99	15,046.38
2000	83	20,573,438	17,206,055	0	790.18	33,916.30	790.18	33,126.12
2001	83	21,593,507	17,098,813	0	1,877.11	45,270.53	1,877.11	43,414.33
2002	117	31,024,751	24,556,416	0	6,513.01	65,149.11	5,652.76	59,586.84
2003	144	34,184,802	29,042,492	0	1,598.10	51,793.29	1,598.10	50,644.87
2004	150	35,608,684	30,588,190	0	0.00	50,566.43	0.00	50,566.43
2005	178	47,187,814	36,377,025	0	31,907.44	108,886.24	31,907.44	77,228.00
2006	228	61,640,961	46,817,418	0	26,973.14	149,302.74	23,241.97	126,374.32
2007	237	66,340,558	49,193,389	0	61,122.84	172,706.24	61,122.84	111,583.40
2008	284	79,290,797	58,265,019	0	61,844.90	211,771.61	61,844.90	150,093.85
2009	303	83,223,951	62,797,830	0	76,043.25	205,731.88	75,802.96	130,664.35
2010	327	88,525,054	64,764,847	0	84,399.05	239,312.76	84,309.25	155,501.76
2011	287	74,127,101	57,731,333	0	37,336.88	165,138.09	37,336.88	128,177.72
2012	381	98,011,104	76,784,162	0	49,331.21	213,797.72	49,277.98	165,357.60
2013	437	110,113,758	88,976,750	0	51,268.82	212,891.86	51,209.93	162,460.83
2014	491	127,995,544	99,008,706	0	84,445.58	291,955.38	84,445.58	208,249.01
2015	555	146,087,829	112,696,309	0	114,369.82	336,319.53	114,048.19	222,431.91
2016	648	168,026,300	131,184,510	0	145,205.82	371,070.47	145,096.04	227,224.96
2017	648	169,447,086	131,892,756	0	143,573.31	378,247.19	143,377.44	236,128.80
2018	662	172,995,664	134,605,915	0	127,453.64	386,661.55	127,453.64	260,245.37
2019	661	180,629,784	134,270,710	0	196,468.10	466,928.64	196,468.10	271,759.69
2020	784	225,248,421	160,565,602	0	310,941.21	651,485.31	309,681.24	342,943.85
2021	784	212,082,172	158,306,601	0	248,846.36	541,627.64	248,612.70	294,029.35
2022	866	231,856,128	172,669,827	0	362,012.13	596,124.42	356,263.09	241,789.48
2023	951	257,784,197	190,904,727	0	518,323.50	673,610.02	485,973.39	188,887.00
2024	874	232,066,105	171,599,607	0	576,332.27	609,018.44	539,663.83	72,735.59
2025	1,150	239,815,514	181,555,627	0	578,302.73	586,793.70	578,302.73	10,570.79
	12,587	3,278,928,699	2,495,546,854	0	3,899,089.86	7,890,221.67	3,817,167.73	4,094,283.67

Line 2 →

IMPROVEMENT	12,569	2,537,738,427
LAND	12,582	741,190,272
		3,278,928,699

DISABLED PERSON	709	32,247,047
DISABLED VETERAN	91	934,895
DV ABSOLUTE	64	5,650,095
HOMESTEAD	12,566	1,689,413,707
HOMESTEAD 10% CAP	4,312	78,110,282
OVER 65	11,891	584,010,662
SOLAR	120	2,091,729
		2,392,458,417

SR LOCAL	8,213	103,088,437
		103,088,437

Form 50-253

LINE 02:	3,200,818,417	LINE 07:	3,899,089.86
LINE 03:	2,314,348,135	LINE 08:	5,029,438.82
LINE 04:	886,470,282	LINE 09:	499,348,572
LINE 05:	1.007200	LINE 10:	103,088,437
LINE 06:	8,928,528.68	LINE 11:	396,260,135

0 *

3,278,928,699.00+
2,495,546,854.00-
783,381,845.00*

Distribution Report

Multiple Batches

ALIEF I.S.D.

Distribution Summary

Year	Tax Paid	Penalty Paid	Interest Paid	P&I Paid	Attorney Paid	Total Paid
2002	0.00	0.00	0.00	0.00	0.00	6,310.84-
2009	76.05-	10.04-	41.84-	51.88-	27.11-	162.65-
2010	76.05-	10.04-	31.79-	41.83-	25.10-	150.59-
2011	75.48-	9.97-	21.58-	31.55-	22.91-	137.49-
2012	74.91-	9.89-	11.54-	21.43-	20.77-	124.60-
2013	73.21-	5.63-	1.61-	7.24-	13.17-	100.94-
2014	72.64-	9.59-	96.67-	106.26-	37.23-	223.39-
2015	264.64-	9.59-	87.09-	96.68-	35.32-	403.90-
2016	269.81-	9.78-	79.03-	88.81-	34.06-	400.09-
2017	1,510.99-	9.97-	70.58-	80.55-	32.72-	1,631.81-
2018	13,891.31-	9.97-	60.61-	70.58-	30.72-	14,000.16-
2019	1,363.58-	50.98-	54.70-	105.68-	26.87-	3,309.17-
2020	93,450.74-	68.65-	66.66-	135.31-	141.48-	94,753.67-
2021	71,689.88-	229.52-	280.28-	509.80-	484.52-	73,177.90-
2022	253,104.52-	1,828.42-	1,210.67-	3,039.09-	3,006.99-	273,646.64-
2023	1,538,904.35-	4,401.95-	2,525.31-	6,927.26-	3,672.46-	1,553,785.44-
2024	6,430,270.24-	14,683.56-	9,110.79-	23,794.35-	22,779.95-	6,523,444.00-
2025	2,898,868.39-	2,365.43-	699.69-	3,065.12-	0.00	3,351,430.42-
Total	11,304,036.79-	23,722.98-	14,450.44-	38,173.42-	30,391.38-	11,897,193.70-
Delq	8,405,168.40-	21,357.55-	13,750.75-	35,108.30-	30,391.38-	8,545,763.28-
Curr	2,898,868.39-	2,365.43-	699.69-	3,065.12-	0.00	3,351,430.42-

Line 15 →

Other Amount

Summary

Description	Code	Base Paid
DUPLICATE/OVER PAY	OP	465,454.07-
LATE CS - INTEREST	CS	5,283.68-
LATE RENDITION	LR	17,528.78-
REND PENALTY TO CAD	RN	6,310.84-
REPLACEMENT CHECK	CR	722.88-
TAXPAYER REFUND	TP	29,291.86-
Total		524,592.11-

Allocated Amount

008 ALIEF ISD
TAX YEAR: 2026

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY

* Take the lower of the 2.

LAST UPDATED: 07/17/2026
DELV DATE: 07/24/2026

Line 18A

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	8,406	4,507,351,260	4,426,565,426	4,211,685,632	(A) 3,794,272,602
ACCOUNTS ON PTS	3,424	864,178,042	862,623,630	815,016,849	(B) 528,652,758
OTHER ACCOUNTS	53,684	20,873,436,049	20,771,458,399	20,659,577,532	(B) 14,161,455,751
TOTAL UNCERTIFIED	65,514	$26,244,965,351	$26,060,647,455	$25,686,280,013	$18,484,381,111

Add together

Line 18B

0 *

3,794,272,602.00+
3,794,272,602.00*

528,652,758.00+
14,161,455,751.0+
14,690,108,509.0*

3,794,272,602.00+
14,690,108,509.0+
18,484,381,111.0*

008 ALIEF ISD
TAX YEAR: 2026

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
UNCERTIFIED ROLL

LAST UPDATED: 07/17/2026
DELV DATE: 07/24/2026

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABT ABATEMENT	0	0.0000	0	0
AFE ANIMAL FEED HELD FOR SALE	0	0.0000	0	0
APD APPORTIONED PARTIAL DISABILITY	0	0.0000	0	0
APO APPORTIONED PARTIAL OVER-65	0	0.0000	0	0
APR APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
APS APPORTIONED PARTIAL SURVIVING SPOUSE	0	0.0000	0	0
CBD CUSTOM BONDS	1	0.0000	1,087,695	1,087,695
CCF CHILD CARE FACILITY	8	43.7223	48,810,249	0
D61 TROPICAL STORM ARTHUR TIER 1	0	0.0000	0	0
D62 TROPICAL STORM ARTHUR TIER 2	0	0.0000	0	0
D63 TROPICAL STORM ARTHUR TIER 3	0	0.0000	0	0
D64 TROPICAL STORM ARTHUR TIER 4	0	0.0000	Line 19 0	0
DIS DISABILITY	683	80.8245	152,389,173	31,754,895
ERE EMERGENCY RESPONSE EQUIPMENT	0	0.0000	0	0
ESP ENERGY STORAGE PROPERTIES	0	0.0000	0	0
FIR FIRE DESTROYED HOMESTEAD	0	0.0000	0	0
FPT FREEPORT	21	0.0000	141,569,338	71,021,333
FTZ FOREIGN TRADE ZONE	0	0.0000	0	0
GCC GREEN COFFEE OR COCOA	0	0.0000	0	0
GIT GOODS IN TRANSIT	0	0.0000	0	0
HIS HISTORICAL	0	0.0000	0	0
IAP IMMEDIATE APPORTIONED PARTIAL RESIDENTIAL	1	0.1774	279,545	108,164
IFC INTERSTATE OR FOREIGN COMMERCE	0	0.0000	0	0
IPA IMMEDIATE PARTIAL RESIDENTIAL HOMESTEAD	0	0.0000	0	0
IRE IMMEDIATE RESIDENTIAL HOMESTEAD	57	4.6991	14,534,696	5,867,674
JET JOBS ENERGY TECHNOLOGY AND INNOVATION ACT	0	0.0000	0	0
LIH LOW INCOME HOUSING	0	0.0000	0	0
MBP MEDICAL OR BIOMEDICAL PROPERTY	0	0.0000	0	0
MCL METHANE CAPTURE AT LANDFILL	0	0.0000	0	0
MIN MINIMUM TAXABLE VALUE	10,569	0.0000	1,977,472,265	333,106,214

— = Taxable Value

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
UNCERTIFIED ROLL

LAST UPDATED: 07/17/2026
DELV DATE: 07/24/2026

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
MVL MINIMUM TAXABLE VALUE PER LOCATION	0	0.0000	0	0
ODR STORED OFFSHORE DRILLING RIG	0	0.0000	0	0
OVR OVER-65	11,463	1,399.6482	2,939,354,179	665,792,697
PAR PARTIAL RESIDENTIAL HOMESTEAD	10	4.8166	519,204	0
PDS PARTIAL DISABILITY	0	0.0000	0	0
PEX PARTIAL TOTAL	4	8.4301	10,544,430	4,497,346
PMD PRECIOUS METALS IN DEPOSITORY	0	0.0000	0	0
POL POLLUTION CONTROL	5	4.3300	1,621,332	1,621,332
POV PARTIAL OVER-65	4	0.3664	161,760	0
PRO PRORATED	2	0.1183	134,830	89,049
PUV PERSONAL USE VEHICLE (LEASED)	23	0.0000	53,247,593	53,247,593
RES RESIDENTIAL HOMESTEAD	27,981	3,323.6631	7,257,188,586	3,749,647,259
SFT SURVIVING SPOUSE FIRST RESPONDER TRANSFER	0	0.0000	0	0
SOL SOLAR	367	170.0013	254,581,063	11,552,530
SPE SELF PROVIDED EMERGENCY SERVICES (TOTAL EXEMPTIOI	0	0.0000	0	0
SPV SOLE PROPRIETORSHIP VEHICLE	0	0.0000	0	0
SPX SPACEPORT EXEMPTION (TOTAL EXEMPTION)	0	0.0000	0	0
SSA SURVIVING SPOUSE ACTIVE DUTY	0	0.0000	0	0
SSD SURVIVING SPOUSE DISABILITY	5	0.6355	1,241,748	0
SSF SURVIVING SPOUSE FIRST RESPONDER	0	0.0000	0	0
SSP SURVIVING SPOUSE PACT VET (985)	0	0.0000	0	0
SST SURVIVING SPOUSE TRANSFER PACT VET (986)	0	0.0000	0	0
STT SURVIVING SPOUSE TOTAL TRANSFER	2	0.1630	779,569	352,909
STX SURVIVING SPOUSE VET DISABILITY TOTAL EXEMPTION	15	2.0616	4,458,596	1,451,564
SUR SURVIVING SPOUSE OVER-65	460	66.9930	128,883,564	29,278,917
TOT TOTAL	2,085	7,324.2304	2,224,685,667	2,224,342,544
UND UNDER $MIN TAXABLE VALUE	0	0.0000	0	0
V11 VET DISABILITY #1 10-29 PCT	16	1.7714	3,713,407	70,000
V12 VET DISABILITY #1 30-49 PCT	13	1.8507	3,442,915	92,475
V13 VET DISABILITY #1 50-69 PCT	30	4.3800	7,599,175	273,881

Line 19 — = Taxable Value

008 ALIEF ISD
TAX YEAR: 2026

HARRIS CENTRAL APPRAISAL DISTRICT
EXEMPTION RECAP
UNCERTIFIED ROLL

LAST UPDATED: 07/17/2026
DELV DATE: 07/24/2026

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
V14 VET DISABILITY #1 70-100 PCT	170	21.5729	41,539,630	1,560,752
V21 VET DISABILITY #2 10-29 PCT	0	0.0000	0	0
V22 VET DISABILITY #2 30-49 PCT	0	0.0000	0	0
V23 VET DISABILITY #2 50-69 PCT	0	0.0000	0	0
V24 VET DISABILITY #2 70-100 PCT	1	0.2002	927,445	12,000
VCH VET CHARITABLE DISABILITY	0	0.0000	0	0
VS1 VET SURVIVOR 10-29 PCT	2	0.2862	498,111	10,000
VS2 VET SURVIVOR 30-49 PCT	0	0.0000	0	0
VS3 VET SURVIVOR 50-69 PCT	1	0.1653	214,993	1,663
VS4 VET SURVIVOR 70-100 PCT	18	2.6824	5,108,771	157,867
VTX VET DISABILITY TOTAL EXEMPTION	137	17.9140	38,379,654	14,900,549
JURISDICTION TOTALS	54,154	12485.7039	$15,314,969,183	$7,201,898,902

152,389,173.00+
31,754,895.00-
120,634,278.00*

2,939,354,179.00+
665,792,697.00-
2,273,561,482.00*

120,634,278.00+
2,273,561,482.00+
2,394,195,760.00* Line 19

Tax Rate Worksheet

Harris Central Appraisal District
Certified Estimates
Data Summary For Jurisdiction 008 ALIEF ISD For Tax Year 2026

LAST UPDATED: 07/17/2026

1. Real Property New Improvements Value.....			$105,695,470 Line 23
2. Personal Property New Improvements Value.....			$44,095 Line 23
3. Last Year Taxable Value Becoming Exempt This Year.....			$378,840,885 Line 10C
A. Totally Exempt.....	$9,883,757 Line 10A		
B. Partially Exempt.....	$368,957,128 Line 10B		
4. Last Year Taxable Value Lost Due To New AG Use This Year.....			$0 Line 11
A. Taxable Value.....	$0		
B. Productivity Value.....	$0		
5. Current Year Taxable Value of Over-65 Homesteads Transferred to Surviving Spouse.....			$602,660
6. Current Year Taxable Value Added by Annexations Last Year *			$1,409,850 Line 22
7. Value Loss From Prior Year Lawsuits ****	Line 5	C	$347,284,408 Line 5
A. Initial Value.....	A $3,300,720,321		
B. Final Value.....	B $2,953,435,913		
8. TNRCC Pollution Control Exemption.....			$382
9. Last Year Losses Due To Substantial Error Corrections.....			$15,098,000 Line 1
10. Current Year Appraised Value Loss Due to Homestead Capped Accounts.....			$53,867,446
11. New Improvements to the Land ***			$0 Line 23
12. Market Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **			
A. Preceding Year.....			$21,286,733,647
B. Current Year Estimated.....			$21,737,614,091
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **			
A. Preceding Year.....			$21,091,774,146
B. Current Year Estimated.....			$21,634,082,029
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **			
A. Preceding Year.....			$6,489,446,368
B. Current Year Estimated.....			$6,784,485,872
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification			
A. Preceding Year.....			$14,602,327,778
B. Current Year Estimated.....			$14,690,108,509
16. Last year taxable value subject to an appeal under Chapter 42			
Last year ARB certified value.....			$3,428,606,356 Line 6A
Last year disputed value.....	Line 6		$830,260,048 Line 6B
Last year undisputed value.....			$2,598,346,308 Line 6C
17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts			$108,636,214

* Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.

** Does Not Include Hearing Loss

*** Applies to MUD Districts only

**** Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value - Please see original roll for jurisdiction values.

Texas Education Agency

To the Administrator Addressed

Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • tea.texas.gov

DATE:	**June 18, 2026**
SUBJECT:	**Tax Year 2026 Maximum Compressed Tax Rates**
CATEGORY:	**Funding Implications; Tax rate compression**
NEXT STEPS:	**Share with business and finance staff**

Overview

This letter details matters regarding tax rates for the tax year (TY) 2026 and the related state funding implications for the 2026-2027 school year (SY) based on Texas Education Code (TEC), §§48.255, 48.2551, and 48.2552, and 19 Texas Administrative Code (TAC) §61.1000. It is important to remember that Tier One tax compression does not impact the overall level of funding to which a district is entitled. Rather, tax compression only impacts the balance of state and local share of a school district's total Tier One entitlement. This notice does not apply to open-enrollment charter schools. Nothing stated in this correspondence supersedes the Texas Tax Code, Texas Education Code, or the Texas Administrative Code.

Tier One Tax Compression

State and local compression work in parallel to determine a district's maximum compressed tax rate (MCR) for Tier One. Districts receive the method that results in the greatest amount of compression (i.e., the lowest tax rate) for this portion of Maintenance and Operations (M&O) taxes.

State Compression

To determine the MCR for a given tax year, state compression: (1) compares the extent to which estimated statewide property value growth (set by the General Appropriations Act at 3.60 percent for TY 2026) exceeds 2.5 percent; and (2) may further reduce the maximum state compression rate in accordance with TEC, §48.2552(c), after accounting for additional state revenue as determined under TEC, §48.2552(b). See calculations below.

TY 2026 State Compression Rate: 0.6322 × (1.025 ÷ 1.036) - 0.0000 = **$0.6254**

Line 27

Local Compression

Similarly, local compression uses individual district property value growth compared to 2.5 percent to determine the MCR, using the prior-year MCR for each district as a starting point. Since districts receive the lesser of the MCR calculated under state compression or local compression, a district's MCR may be lower than the state MCR of $0.6254, depending on the district's prior-year MCR and rate of local property value growth compared to 3.60 percent.

Limit on Local Compression

In order to maintain tax rate equity, no district may have an MCR less than 90 percent of any other district. The limit on local compression for TY 2026 is $0.5628 ($0.6254* 0.90). This results in a range of possible TY 2026 MCRs of $0.5628 to $0.6254.

FOUNDATION SCHOOL PROGRAM – SUMMARY OF ESTIMATE

DISTRICT NAME 101903 ALIEF ISD
7/28/2026

		2024-25	2025-26	2026-27
ADA		34,802.868	32,567.395	31,749.473
Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)		31,109.596	28,660.803	27,793.648
Special Education FTEs	(Special Education Detail Report)	1,757.723	1,921.143	2,020.255
Career & Technology FTEs		1,935.549	1,985.449	1,935.570
WADA	(WADA Calculation Detail Report)	55,243.539	53,090.043	53,219.368
PEIMS Enrollment		38,610	36,373	35,243
Current Year M&O Property Value (T2)		$19,355,111,937	$18,361,450,646	$18,046,624,673
Tier 1 Maxium Compressed Rate (MCR)	MCR Calculation Detail Report	0.6726	0.6322	0.6254
Adopted M&O Rate		**0.8426**	**0.8022**	**0.7954**
District Tier 1 Rate		0.6726	0.6322	0.6254
Tier 2 Golden Pennies - equalized at 96th percentile		0.0800	0.0800	0.0800
Tier 2 Copper Pennies - equalized at $49.28		0.0900	0.0900	0.0900
VTCS 2784g Pennies		0.0000	0.0000	0.0000



FOUNDATION SCHOOL PROGRAM – SUMMARY OF ESTIMATE

DISTRICT NAME 101903 ALIEF ISD
7/28/2026

		2024-25	2025-26	2026-27
DTR - Tier 2 Golden Penny (96th Percentile Yield)		0.0757	0.0742	0.0767
DTR - Tier 2 Copper Penny ($49.28 Yield)		0.0852	0.0835	0.0863
Adopted I&S Rate		0.2050	0.2050	0.2250
I&S Tax Collections		$37,462,831	$37,269,365	$37,328,315
Total Tax Collections		$191,802,929	$173,846,141	$174,943,686
Statutory/GAA Basic Allotment		$6,160	$6,215	$6,215
District Basic Allotment		$6,160	$6,215	$6,215
School Safety Allotment ADA		34,793.625	30,816.430	27,793.633
ASF Rate		$619.868	$470.813	$600.000
ASF ADA (prior year)		35,668.789	34,802.868	32,567.395
ASF Distribution		$22,109,941	$16,385,643	$19,540,437
State Aid Calculation:				
Regular Program Allotment (Subch B)		$191,635,111	$178,126,891	$172,737,521
Small-MidSize Allotment (Subch C)	(Detail Report)	$0	$0	$0
Special Education Allotment including Extended Year (after ECI set-aside) (Subch C)		$46,661,957	$50,208,824	$52,728,929
Dyslexia Allotment (Subch C)		$1,662,584	$1,767,546	$1,855,799
Compensatory Education Allotment (Subch C)		$53,840,035	$51,507,494	$50,213,896



		2025-26 Original Budget	2025-26 Projected Actual	2026-27 Projected
5800	**Total state revenue**	331,710,126	317,985,011	320,329,850
			13,725,115	
5921				
5922				
5929	Indirect costs	3,500,000	2,875,000	3,500,000
5931	SHARS	4,000,000	4,000,000	4,000,000
5939	COVID-19 Supplemental Funding	-	-	-
5949	Other federal revenue/ERATE	260,000	300,000	260,000
5900	**Total federal revenue**	7,760,000	7,175,000	7,760,000
5000	**Total revenues**	489,435,000	472,671,913	476,400,000
Expenditures			(16,763,087)	3,285,202
6111-6139	Salary & Wages	340,812,321	342,740,729	337,527,119
6141	Medicare	4,870,599	4,701,745	4,829,822
6142	Group Health	36,583,877	40,584,402	39,184,403
6143	Workers Comp	1,640,584	1,457,796	1,407,218
6144	TRS OnBehalf	25,900,000	25,899,999	24,725,000
6146	TRS Stat Min	15,428,457	15,500,000	16,415,562
6145-6149	Misc Benefits	1,952,830	1,605,145	2,032,555
6100	**Total payroll costs**	427,188,668	432,489,816	426,121,679
6210-6249	Professional Services	6,805,566	5,867,082	6,454,081
6250-6259	Utilities	13,831,928	13,678,612	13,529,786
6260-6299	Misc Contracted Services	9,421,194	12,571,423	8,211,758
6200	**Total contracted svcs.**	30,058,688	32,117,117	28,195,625
6300	Supplies & materials	15,648,851	16,034,195	15,861,227
6400	Other fees	9,692,286	9,840,561	9,091,311
6500/6600	Capital outlay	3,021,507	3,214,845	3,030,157
	ESSER Adjustments	-	-	-
6000	**Total expenditures**	485,610,000	493,696,534	482,300,000
Revenues Over (Under) Expend.		**3,825,000**	**(21,024,621)**	**(5,900,000)**
Fund Balance-Beg. of Year		173,959,141	173,959,141	152,934,520

Alief Independent School District

		2025-26 Original Budget	2025-26 Projected Actual	2026-27 Projected
Debt Service Fund		orig .256	orig .256	orig .265
	Tax Rate	**$0.2050**	**$0.2050**	**$0.2250**
Revenues				
5711	Current taxes	$ 35,926,426	$ 38,781,572	$ 38,997,499
5711	Current taxes - Refunds		$ (445,606)	$ (470,003)
5712	Taxes - deliquent	(500,000)	580,507	663,549
5712	Taxes - Delinquent Refunds		(1,511,693)	(1,500,000)
5713-19	Taxes- P & I	300,000	385,348	300,000
571x	Loss due to Homestead increase			
5742	Investment earnings	900,000	900,000	500,000
	Tsf. in from capital projects			
5700	**Total local revenue**	36,626,426	38,690,128	38,491,045
5812	IFA	-	-	-
5812	EDA/ASAHE	7,562,829	7,459,026	7,400,000
5949	Fed. reimbursement - QSCB	808,113	808,113	428,480
5800	**Total state/fed. revenue**	8,370,942	8,267,139	7,828,480
5000	**Total revenues**	**44,997,368**	**46,957,267**	**46,319,525**
Expenditures				
6511	Bond principal/sinking fund	29,575,000	30,084,488	45,715,000
6521	Bond interest	16,761,163	16,251,675	16,669,444
6599	Debt service fees	49,933	49,933	49,999
6000	**Total expenditures**	**46,386,096**	**46,386,096**	**62,434,443**
Revenues Over (Under) Expenditures		**(1,388,728)**	**571,171**	**(16,114,918)**
			45,416,096	
Deposits to Sinking Fund		970,000	970,000	15,510,004
Net Change in Budgetary Fund Balance		(418,728)	1,541,171	(604,914)
Budgetary Fund Balance-Beg. of Year		6,847,989	7,601,196	8,172,367

Year Ending Aug. 31	Total-all issues		
	Principal	Interest	Total
2024	29,121,466	15,164,089	44,285,555
2025	27,890,000	15,398,698	43,288,698
2026	29,575,000	16,251,675	45,826,675
2027	30,205,000	15,748,113	45,953,113
2028	28,145,000	13,983,181	42,128,181
2029	27,750,000	12,669,694	40,419,694
2030	27,745,000	11,394,594	39,139,594
2031	27,745,000	10,189,913	37,934,913
2032	27,745,000	9,078,814	36,823,814
2033	27,745,000	8,023,201	35,768,201
2034	27,015,000	7,004,179	34,019,179
2035	27,015,000	6,026,211	33,041,211
2036	26,540,000	5,064,992	31,604,992
2037	23,760,000	4,153,235	27,913,235
2038	20,010,000	3,343,302	23,353,302
2039	18,695,000	2,632,885	21,327,885
2040	16,100,000	2,014,788	18,114,788
2041	13,510,000	1,490,888	15,000,888
2042	10,620,000	1,037,188	11,657,188
2043	9,155,000	641,688	9,796,688
2044	5,540,000	347,788	5,887,788
2045	4,145,000	153,041	4,298,041
2046	1,675,000	34,547	1,709,547
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
Totals	$ 487,446,466	$ 161,846,704	$ 649,293,170
	$ 430,435,000	$ 131,283,917	$ 561,718,917

Fiscal

Bond Indebtedness

Alief Independent School District

Combined Proposed Budget Summary: 2026-27
General Fund, Debt Service Fund & Food Service Special Revenue Funds

		General Fund	Debt Service	Food Service	2026-27 Total
Revenues					
5710	Tax collections	$ 136,428,572	$ 37,908,230		$ 174,336,802
5742	Investment earnings	8,250,000	500,000	$ 350,000	9,100,000
5749	Other	2,476,498		300,000	2,776,498
5751	Food services-meals			1,000,000	1,000,000
	Total Local Revenues	147,155,070	38,408,230	1,650,000	187,213,300
5810	Foundation school program	296,509,930			296,509,930
5829	Miscellaneous state revenue	450,000	7,633,928	250,000	8,333,928
5831	Teacher retirement on-behalf	24,725,000			24,725,000
	Total State Revenues	321,684,930	7,633,928	250,000	329,568,857
5919	Miscellaneous federal revenue	7,760,000	428,480	750,000	8,938,480
5921	School breakfast program			4,972,000	4,972,000
5922	National school lunch program			18,698,000	18,698,000
5923	National school supper program			1,207,000	1,207,000
5923	USDA commodities			2,373,000	2,373,000
	Total Federal Revenues	7,760,000	428,480	28,000,000	36,188,480
Total Revenues		$ 476,600,000	$ 46,470,638	$ 29,900,000	$ 552,970,638
Expenditures by Function					
11	Instruction	$ 291,620,780			$ 291,620,780
12	Instructional resources & media	4,578,826			4,578,826
13	Curriculum & staff development	6,557,974			6,557,974
21	Instructional leadership	8,605,658			8,605,658
23	School leadership	27,330,130			27,330,130
31	Guidance, counseling & eval.	26,949,450			26,949,450
32	Social work services	604,155			604,155
33	Health services	7,441,363			7,441,363
34	Student transportation	21,130,239			21,130,239
35	Food services	60,000		$ 31,400,000	31,460,000
36	Cocurricular/extracurricular	8,192,960			8,192,960
41	General administration	12,484,504			12,484,504
51	Plant maintenance & operations	45,615,397			45,615,397
52	Security and monitoring services	10,724,251			10,724,251
53	Data processing services	5,551,050			5,551,050
61	Community service	945,991			945,991
71	Debt service	1,332,546	$ 62,434,225		63,766,771
81	Facilities acquisition & const.	505,726		182,545	688,271
93	Payments to fiscal agent	419,000			419,000
95	Payments to JJAEP	375,000			375,000
99	Inter-government charges	1,475,000			1,475,000
Total Expenditures		✓ $ 482,500,000	✓ $ 62,434,225	$ 31,582,545	$ 576,516,770

Line 30A

TO: Iris Marshall, Tax Assessor-Collector, Alief ISD

FROM: Emily Littlefield, Chief Financial Officer, Alief ISD

DATE: July 28, 2026

MEMO: Unencumbered Fund Balance for Truth-in-Taxation Calculation

For Line 30 (B) please use $18,881,500

Included in this number is the bond payment due on the outstanding Qualified School Construction Bonds (QSCB) $16,114,913, reimbursement from the IRS for the QSCB's $428,480, investment earnings $500,000, collections on penalty and interest $300,000, and refunds to taxpayers $1,538,107. The only firm number is the bond payment on QSCB's. The remainder of the numbers are best estimates based on historical information and current knowledge of factors that may affect these numbers.

For Line 30 (C) please use $7,400,000

This number is derived from utilizing the Texas Association of School Business Officials (TASBO) template used for calculating revenue.

Marshall, Iris A

From: Rhonda Drew <RDrew@hcad.org>
Sent: Thursday, July 16, 2026 2:28 PM
To: Marshall, Iris A
Subject: RE: Median Value

CAUTION: [EXTERNAL EMAIL] - This email originated from outside of Alief ISD. DO NOT CLICK links or open attachments unless you recognize the sender and know the content is safe. If in doubt, contact the sender separately to verify the content or call the AISD Technology Services Help Desk x22530.

Hi Iris,

Please see below the latest information for the Median Values as of 07-13-2026 for tax years 2025 and 2026.

Median Values for Homesteaded Properties - 2026

Code	Jurisdiction	Assessor	Market Value	Appraised Value	Taxable Value
008	ALIEF ISD	IRIS MARSHALL	$233,213	$232,265	$69,479

Median Values for Homesteaded Properties - 2025

Code	Jurisdiction	Assessor	Market Value	Appraised Value	Taxable Value
008	ALIEF ISD	IRIS MARSHALL	$236,324	$232,610	$69,074

Harris Central Appraisal District
Truth in Taxation Data

Jur: Alief ISD

	2025	2026
Average Market Value of Residences:	$233,818	$231,002
Average Taxable Value of Residences:	$135,886	$135,585

Total Appraised Value of All Property:	$25,393,455,433	$24,791,019,297
Total Appraised Value of New Property:	$149,376,395	$148,267,918
Total Taxable Value of All Property:	$18,509,176,936	$18,070,063,911
Total Taxable Value of New Property:	$108,879,791	$108,071,827

Total Market Value of All Property:	$25,630,229,449	$25,022,176,070

Last Year Losses Due To Substantial Error Corrections	$15,098,000

Data as of April 28, 2026

Report Date: April 30, 2026

Alief Independent School District
THE SMART CHOICE

Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)*	Median-Valued Homestead**	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$69,074	Adopted 2025 Tax Rate: $1.0072	$695.71
FY 2026-2027 (TY 2026)	$69,479	Proposed 2026 tax rate based on the proposed budget for 2026-27: $1.020400	$708.96

The information in this resource is provided for educational purposes to facilitate a general understanding of the law. This information is neither an exhaustive treatment on the subject nor is it intended to substitute for the advice of an attorney or other professional advisor. Consult your attorney or professional advisor to apply these principles to specific fact situations.

Originally Published May 2026

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2026-2027 TNT Worksheet Calculations

Line 1

$ 18,199,350,315.00 **(Certified Property Use Category Recap-Taxable Value-pg.3)**
$ 15,098,000.00 (Add Line 9 of Tax Rate Worksheet)
$ 830,260,048.00 (Subtract Line 16B Tax Rate Worksheet)

$ 17,384,188,267.00

Line 2

*All Frozen Accounts
$ 3,278,928,699.00 (Homestead Value) **(Frozen Account Analysis pg. 2)**
$ 2,495,546,854.00 (Homestead Exemption)

$ 783,381,845.00 (Including DV, DV Absolute, and Solar)

Line 3

$ 17,384,188,267.00 (Line 1)
$ 783,381,845.00 (Line 2)

$ 16,600,806,422.00 *Autocalculates

Line 4

1.0072 (2025 Tax Rate)

Line 5

$ 3,300,720,321.00 (A)
$ 2,953,435,913.00 (B)

$ 347,284,408.00 C (Line 7 of Tax Rate Worksheet) *Autocalculates

Line 6

$3,428,606,356 (A)
$ 830,260,048.00 (B)
$ 2,598,346,308.00 C (Line 16 of Tax Rate Worksheet)

Line 7

$ 347,284,408.00 (Line 5)
$ 2,598,346,308.00 (Line 6)

$ 2,945,630,716.00 *Autocalculates

Line 8

$ 16,600,806,422.00 (Line 3)
$ 2,945,630,716.00 (Line 7)

$ 19,546,437,138.00 *Autocalculates

Line 9

N/A

Line 10

$ 9,883,757.00 (A) Totally Exempt
$ 368,957,128.00 (B) Partially Exempt

$ 378,840,885.00 (C) *Autocalculates

Line 11

$ - (Line 4 Tax Rate Workshet)

Line 12

$ - (Line 9)
$ 378,840,885.00 Line 10C)
$ - (Line 11C)

$ 378,840,885.00 *Autocalculates

Line 13

$ 19,546,437,138.00 (Line 8)
$ 378,840,885.00 (Line 12)

$ 19,167,596,253.00 *Autocalculates

Line 14

	1.0072	(Line 4)
$	19,167,596,253.00	(Line 13
$	100.00	(dvided by 100)
$	**193,056,029.46**	*Autocalculates

Line 15

$	**8,405,168.00**	Prior Years Refunds

Line 16

$	193,056,029.46	(Line 14)
$	8,405,168.00	(Line 15)
$	**201,461,197.46**	*Autocalculates

Line 17

$	-	(A)	
$	-	(B)	
$	-	(C)-Line A+B	*Autocalculates

Line 18

$	4,211,685,632.00	(A)	
$	14,690,108,509.00	(B)	
$	**18,484,381,111.00**	(C)-Line A+B	*Autocalculates

Line 19

DP		Uncertified Roll Exemption Recap
$	152,389,173.00	Appraised value
$	31,754,895.00	Exemption value
$	120,634,278.00	Taxable Value

O65

$	2,939,354,179.00	Appraised value
$	665,792,697.00	Exemption value
$	2,273,561,482.00	Taxable Value

$ 2,394,195,760.00 *Autocalculates

Line 20

$ -

Line 21

$ - (Line 17C)
$ 18,484,381,111.00 (Line 18C)
$ 2,394,195,760.00 (Line 19)
$ - (Line 20)

$ 16,090,185,351.00 *Autocalculates

Line 22

$ 1,409,850.00 (Line 6 Tax Rate Worksheet)

Line 23

$ 105,695,470.00 (Line 1 Tax Rate Worksheet)
$ 44,095.00 (Line 2 Tax Rate Worksheet)
$ - (Line 11 Tax Rate Worksheet)

$ 105,739,565.00 *Autocalculates

Line 24

$ 1,409,850.00 (Line 22)
$ 105,739,565.00 (Line 23)

$ 107,149,415.00 *Autocalculates

Line 25

$ 16,090,185,351.00 (Line 21)
$ 107,149,415.00 (Line 24)

$ 15,983,035,936.00 *Autocalculates

Line 26

$ 201,461,197.46 (Line 16)

$ 15,983,035,936.00 (Line 25)
100

1.260468901 *Autocalculates

Line 27

0.6254 (MCR) TEA

Line 28

$ 0.17 (Line A)
0.05 (Line B)

Line 29

0.6254 (Line 27)
$ 0.17 (Line 28)

0.7954 *Autocalculates

Line 30

$ 62,484,443.00 (Line A)
$ 18,881,500.00 (Line B)
$ 7,400,000.00 (Line C)
(Line D) *Autocalculates

$ 36,202,943.00

Line 31

$ -

Line 32

$ - (Line 31)
$ 36,202,943.00 (Line 30D)

$ 36,202,943.00 *Autocalculates

Line 33

100% (Line A)
100% (Line B)
100% (Line C)
100% (Line D)

100%

Line 34

$ 36,202,943.00 (Line 32)
100% (Line 33)

$ 36,202,943.00 *Autocalculates

Line 35

$ 16,090,185,351.00 (Line 21)

Line 36

$ 36,202,943.00 (Line 34)
$ 16,090,185,351.00 (Line 35)
100

0.225000161 *Autocalculates

Line 37

0.7954 (Line 29)
0.225000161 (Line 36)

1.020400161 *Autocalculates

Line 38

$ -

Line 39

$ 16,090,185,351.00 (Line 21)

Line 40

$	-	(Line 38)
$	16,090,185,351.00	(Line 39)
	100	
$	-	*Autocalculates

Line 41

	1.020400161	(Line 37)
$	-	(Line 40)
	1.020400161	*Autocalculates

Line 42

	1.0072	(Line 4)

Line 43

$	-

Line 44

$	-

Line 45

$	-	(Line 44)
	1.020400161	(Line 37)
	1.020400161	*Autocalculates

2026 Debt Service
Alief Independent School District(1)

Date: 08/04/2026 03:41 PM

The district plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or other resources, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
SCHOOL DISTRICT UNLIMITED TAX SCHOOL BUILDING BONDS	45,715,000	16,719,443	50,000	62,484,443

Line 30A

Total required for 2026 debt service	$62,484,443
-Amount (if any) paid from fund balance	$18,881,500
-Amount (if any) paid from other resources	$7,400,000
-Excess collections last year	$0
=Total to be paid from taxes in 2026	$36,202,943
+Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
=Total debt levy	$36,202,943

Important Note:

The above schedule is for your information only. State law does not require that you publish the debt service schedule.