

DESOTO ISD CERTIFICATION			
ISD Line No.	Activity	Source Note	Amount
	PREVIOUS TAX YEAR - 2025		
	Total taxable value for previous year:		
	Total taxable value from latest supplemental	1	4,880,490,323
	One-fourth and One-third over-appraisal corrections Sec. 25.25(d) Details	2	-130,534
	Taxable Value subject to an appeal under Ch.42 (active lawsuits as of July 25) Details		232,966,500
1	TOTAL TAXABLE VALUE- ADJUSTED	C	4,647,654,357
	PREVIOUS YEAR TAX CEILINGS AND CHAPTER 313 LIMITATIONS		
2a	Total taxable value of homesteads with tax ceilings	1	540,260,324
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	ORIGINAL ARB VALUES Details	3	310,919,910
5b	VALUES RESULTING FROM FINAL COURT DECISION Details	3	282,486,880
	Taxable Value subject to appeal under Ch. 42(active lawsuits)		
6a	ARB CERTIFIED VALUE Details	3a	232,966,500
6b	DISPUTED VALUE Details	3a	46,593,300
9	TAXABLE VALUE OF PROPERTY DEANNEXED Details	4	0
	Taxable value lost because property first qualified for an exemption in the current year:		
10a	ABSOLUTE EXEMPTIONS Details	10	0
10b	PARTIAL EXEMPTIONS Details	10	27,005,792
10b	PARTIAL EXEMPTIONS- INCREASED ENTITY	11	36,354,938
	Taxable value lost because property first qualified for an agricultural appraisal in the current year:		
11a	PRIOR YEAR MARKET VALUE Details	10	786,830
11b	CURRENT YEAR PRODUCTIVITY VALUE Details	10	888
	CURRENT TAX YEAR - 2026		
	Current year taxable value on certified roll:		
17a	CERTIFIED VALUES ONLY	5	4,730,767,506
17b	POLLUTION CONTROL EXEMPTION(Use this data based upon attorney's advice.)	10	0
	DEFAULT VALUE IS ZERO. SEE EVR.		

	DESOTO ISD CERTIFICATION		
ISD Line No.	Activity	Source Note	Amount
	TAX INCREMENT FINANCING(TIF) CAPTURED APPRAISED VALUE	8	
	Total of Zones with positive Captured Values		0
	Less New Construction in the same zones		0
-	Net Tax Increment Financing (TIF) Captured Value		0
	Taxable value of properties under protest or not included:		
18a	TAXABLE VALUE OF PROPERTIES UNDER PROTEST	5	263,330,572
18b	TAXABLE VALUE OF PROPERTIES NOT INCLUDED	9	0
	Total taxable value of homesteads with tax ceilings:		
	Certified	6	568,692,950
	Value Under Protest	7	33,493,485
	TAX CEILINGS		
19a	Total taxable value of homesteads with tax ceilings	C	602,186,435
			0
22	TAXABLE VALUE OF PROPERTIES ANNEXED Details	4	0
	Taxable value of new improvements:		
	Certified	5	88,142,985
	Value Under Protest	5	2,188,130
23	TAXABLE VALUE OF NEW IMPROVEMENTS	C	90,331,115
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		353,086
	PREVIOUS YEAR AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		193,149
	CURRENT AVERAGE HOMESTEAD RESIDENCE MARKET VALUE		350,089
	CURRENT AVERAGE HOMESTEAD RESIDENCE TAXABLE VALUE		202,083
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		338,015
	PREVIOUS YEAR MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		181,073
	CURRENT MEDIAN HOMESTEAD RESIDENCE MARKET VALUE		333,825
	CURRENT MEDIAN HOMESTEAD RESIDENCE TAXABLE VALUE		188,805



Dallas County Tax Office
 John R. Ames, PCC, CTA Tax Assessor/Collector
2026 Tax Rate Calculation Data

School District: **DeSoto ISD**

Preliminary ☐

Final ☒

Please complete the following information and return a preliminary draft to [REDACTED] as soon as possible, but no later than June 26, 2026.

The deadline to return the **FINAL FORM** is **July 17, 2026**.

Enter Whole Dollars Only

Form	Description	Entity Response
VAR	2026 anticipated Proposed Rate Maintenance & Operations (M&O)	.7552 (TBD)
	Debt Service (I&S)	0.470000
	Total anticipated Proposed Tax Rate	1.225200
Fund Balances	Unencumbered (unassigned) estimated fund balances for end of fiscal year Do not include any estimated funds necessary for operating the district before receipt of the first state aid payment for the upcoming school year:	
	Maintenance & Operations (General) fund balance	-\$ 21,240,118
	Interest & Sinking (Debt Service) fund balance	\$ 29,778,310
2026 Minimum Debt	Total of Principle Payments	\$ 12,934,791
	Does not include Appraisal District budget payments Total of Interest Payments	\$ 14,989,403
	Total of Other Amounts to be Paid	\$ 0
	Total Amount of Debt to be paid for 2026 (30A)	\$ 27,924,194
	Amount of 2026 debt, if any, to be paid by unencumbered funds (30B)	\$ 0
	Amount of 2026 State Aid received for paying principal and interest on debt for facilities (30C) EDA	\$ 0
	IFA	\$ 0
	Total debt paid by 2026 taxes (Total Amount of Debt minus amount from unencumbered funds, if any, and any state aid received for facilities) (30D)	\$ 27,924,194
VAR	2026 Maximum Compressed Tax Rate (MCR) (from Texas Education Agency) (27)	TBD
	2025 enrichment rate (DTR) (28A)	0.08010
	Is your district planning to hold a VATRE election?	Yes ☐ No ☒

Pursuant to your Interlocal Agreement, it is essential that your tax rate is adopted by September 23rd, to ensure the 2026 Tax Statements are mailed timely. After the tax rates are adopted, please email a copy of the signed Resolution to [REDACTED] no later than noon on September 25, 2026.

DALLAS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

=====

Program Name : etr prior yr refunds v1.11
Report Date : 07/07/2026 12:51 PM

Request Sequence No. : 744732

Tax Unit : 1113 - DESOTO ISD

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
274061600D0180000	2024	1113	-1,065.20	0.755200	0.310000	0.000000	-755.20	-310.00	0.00
274061600H0210000	2024	1113	-951.39	0.755200	0.310000	0.000000	-674.51	-276.88	0.00
60256500020220000	2024	1113	-1,065.20	0.755200	0.310000	0.000000	-755.20	-310.00	0.00
60256500020260000	2024	1113	-1,065.20	0.755200	0.310000	0.000000	-755.20	-310.00	0.00
650115805101200HS	2024	1113	-1,089.07	0.755200	0.310000	0.000000	-772.12	-316.95	0.00
65056266510220000	2024	1113	-446.02	0.755200	0.310000	0.000000	-316.22	-129.80	0.00
65056281510590000	2024	1113	-1,065.20	0.755200	0.310000	0.000000	-755.20	-310.00	0.00
65056367110300000	2024	1113	-881.34	0.755200	0.310000	0.000000	-624.85	-256.49	0.00
65111833510150000	2024	1113	-1,328.58	0.755200	0.310000	0.000000	-941.93	-386.65	0.00
65112436910090000	2024	1113	52.33	0.755200	0.310000	0.000000	37.10	15.23	0.00
65113140510300000	2024	1113	-473.34	0.755200	0.310000	0.000000	-335.59	-137.75	0.00
65120219610190000	2024	1113	-738.34	0.755200	0.310000	0.000000	-523.46	-214.88	0.00
65145520510040000	2024	1113	-2.90	0.755200	0.310000	0.000000	-2.06	-0.84	0.00
65145520510040001	2024	1113	-331.26	0.755200	0.310000	0.000000	-234.86	-96.40	0.00
65153719110300000	2024	1113	-1,065.20	0.755200	0.310000	0.000000	-755.20	-310.00	0.00
65155704950080000	2024	1113	-597.58	0.755200	0.310000	0.000000	-423.67	-173.91	0.00
7500SFW020002TX00	2024	1113	-417.03	0.755200	0.310000	0.000000	-295.66	-121.37	0.00
7500C012133641A00	2024	1113	-652.12	0.755200	0.310000	0.000000	-462.34	-189.78	0.00
99L166740000000000	2024	1113	-2,395.88	0.755200	0.310000	0.000000	-1,698.62	-697.26	0.00
TAX UNIT 1113 TOTALS			-597,006.37				-423,221.68	-173,784.69	0.00

line 15

Request Seq: 745383

Run Date: 07/14/2026 12:50:12PM

DALLAS COUNTY TAX OFFICE
EXCESS DEBT SERVICE TAX COLLECTIONS REPORT FOR
JULY 1, 2025 THRU JUNE 30, 2026

excess_debt_rpt.rdf v1.8

Page 17 of 105

ENTITY: 1113 - DESOTO ISD

MONTH	YEAR	1 CURRENT COLLECTIONS	2 DELINQUENT COLLECTIONS	3 P&I	4 TOTAL	5 CURRENT I&S (INCLUDES P&I)	6 DELINQUENT I&S (INCLUDES P&I)	7 CURRENT M&O (INCLUDES P&I)	8 DELINQUENT M&O (INCLUDES P&I)	TOTAL
7	2025	0.00	208,610.49	39,409.13	248,019.62	0.00	71,976.16	0.00	176,043.46	248,019.62
8	2025	0.00	167,599.34	37,466.75	205,066.09	0.00	58,691.39	0.00	146,374.70	205,066.09
9	2025	0.00	130,145.87	37,289.99	167,435.86	0.00	47,946.66	0.00	119,489.20	167,435.86
10	2025	680,672.59	97,957.22	28,535.60	807,165.41	261,041.16	36,623.12	419,443.45	90,057.68	807,165.41
11	2025	1,301,582.93	62,669.71	37,112.14	1,401,364.78	499,301.15	27,956.72	802,281.78	71,825.13	1,401,364.78
12	2025	28,857,018.20	75,635.16	6,644.49	28,939,297.85	11,063,055.50	28,454.45	17,776,214.85	71,573.05	28,939,297.85
1	2026	18,348,791.95	37,153.69	12,716.73	18,398,662.37	7,037,559.05	15,206.82	11,308,011.98	37,884.52	18,398,662.37
2	2026	4,007,540.75	74,493.57	63,809.86	4,145,844.18	1,552,535.61	28,225.24	2,494,628.05	70,455.28	4,145,844.18
3	2026	616,774.51	80,663.37	70,148.74	767,586.62	255,115.35	29,407.16	409,921.99	73,142.12	767,586.62
4	2026	437,907.21	75,203.33	63,140.40	576,250.94	181,100.87	29,407.31	290,994.40	74,748.36	576,250.94
5	2026	308,618.99	63,278.56	51,654.04	423,551.59	131,312.49	23,263.87	210,993.82	57,981.41	423,551.59
6	2026	232,205.38	38,834.01	45,377.06	316,416.45	101,332.28	14,980.75	162,821.55	37,281.87	316,416.45
TOTAL:		54,791,112.51	1,112,244.32	493,304.93	56,396,661.76	21,082,353.46	412,139.65	33,875,311.87	1,026,856.78	56,396,661.76
ADJUSTMENTS:		917,843.68	1,206,913.76	16,201.27	2,140,958.71	354,929.62	354,198.57	570,303.83	861,526.69	2,140,958.71
TOTAL NET:		53,873,268.83	-94,669.44	477,103.66	54,255,703.05	20,727,423.84	57,941.08	33,305,008.04	165,330.09	54,255,703.05
TOTAL COLUMNS 5 & 6:				20,785,364.92						
CALCULATED ANTICIPATED DEBT:				21,400,000.00						
TOTAL EXCESS/DIFFERENCE:				-614,635.08	0	Line 31				

Tax Code 26.012(10)

[Effective January 1, 2020] "Excess collections" means the amount, if any, by which debt taxes collected in the preceding year exceeded the amount anticipated in the preceding year's calculation of the voter-approval tax rate, as certified by the collector under Section 26.04(b).

Request Seq: 744694

DALLAS COUNTY
3 Year Collection Rate Report-Detail (Truth in Taxation)
Tax Unit(s): 1113 * Includes Attorney Fees: No

tnt_3yr_collect_rates.rdf v1.4

07/07/2026 11:24:47

Tax Unit	Year	Current Year Levy Paid(October 1- June 30)	Delinquent Levy Paid(July 1- June 30)	Penalty & Interest Paid(July 1- June 30)	Attorney Fees* Paid(July 1- June 30)	Sum of Collections	Original Levy**	Collections Rate (Collections/Levy*100)
1113 – DESOTO ISD								line 33a:100%
	2025	49,249,525.12	4,488,325.33	476,898.63	0.00	54,214,749.08	51,433,456.25	line 33b 105.41
	2024	45,390,065.86	4,709,187.34	389,960.61	0.00	50,489,213.81	50,050,782.33	line 33c 100.88
	2023	41,124,773.94	3,641,693.63	379,194.32	0.00	45,145,661.89	45,291,550.23	line 33d 99.68
								line 33e:100%