# 2022 Tax Rate Calculation Worksheet

# School Districts without Chapter 313 Agreements

School District's Name	Phone (area code and number)
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 voterapproval 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.

#### 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.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup>	\$
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	\$
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$
4.	2021 total adopted tax rate.	\$/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values: \$	\$
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value: \$	\$
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$
9.	<b>2021 taxable value of property in territory the school deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	
	C. Value loss. Add A and B. 6	\$
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value	
	B. 2022 productivity or special appraised value: -\$	
	C. Value loss. Subtract B from A. <sup>7</sup>	\$
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$
15.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021. 8	\$
16.	<b>Adjusted 2021 levy with refunds.</b> Add Line 14 and Line 15. 9	
	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 2021 from the result.	\$
17.	Total 2022 taxable value on the 2022 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.   A. Certified values.   \$	
	A. Certified values. 11 S S S 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:	
	C. Total 2022 value. Subtract B from A.	\$
18.	Total value of properties under protest or not included on certified appraisal roll. 12	
	A. 2022 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. 13	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. 14 + \$	
	C. Total value under protest or not certified. Add A and B.	\$
19.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$
1		

Fig. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(and 26.04(c-2))

Tex. Tax Code \$26.012(and (d))

Tex. Tax Code \$26.012(and (d))

Tex. Tax Code \$26.011(and (d))

Tex. Tax Code \$26.011(d)

Tex. Tax Code \$26.011(d)

Tex. Tax Code \$26.012(and (d))

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$
21.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$
22.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	\$
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$/\$100

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. 18

- 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. 19
- Enrichment Tax Rate: 20 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 with any increases in the guaranteed yield. 21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. <sup>22</sup>

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. 23 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. 24

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2022 maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	\$/\$100
27.	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$/\$100  B. \$0.05 per \$100 of taxable value \$/\$100	\$
28.	<b>2022 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$/\$100

<sup>16 [</sup>Reserved for expansion]

<sup>17 [</sup>Reserved for expansion]

<sup>18</sup> Tex. Tax Code §26.08(n)

Tex. Edu. Code §48.2551(a)(3)

<sup>&</sup>lt;sup>20</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f) 22 Tex. Edu. Code §45.0021(a)

Tex. Edu. Code §11.184(b)

<sup>24</sup> Tex. Edu. Code §11.184(b-1)

<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>26</sup> Tex. Tax Code §26.08(n)(2)

<sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 debt to be paid with property tax revenue.	
	Debt means the interest and principal that will be paid on debts that:	
	<ul><li>(1) Are paid by property taxes;</li><li>(2) Are secured by property taxes;</li></ul>	
	(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.	
	(4) Are not classified in the school district's budget as made expenses.	
	A. <b>Debt</b> 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup>	
	Enter debt amount:	
	B. Subtract <b>unencumbered fund amount</b> used to reduce total debt	
	C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program – \$	
	D. <b>Adjust debt:</b> Subtract B and C from A.	\$
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$
32.	<b>2022 anticipated collection rate.</b> 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%. <sup>30</sup>	
	A. Enter the 2022 anticipated collection rate certified by the collector. <sup>31</sup> %	
	B. Enter the 2021 actual collection rate%	
	C. Enter the 2020 actual collection rate%	
	D. Enter the 2019 actual collection rate%	%
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.	
	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 2022 to the result.	\$
34.	<b>2022 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	\$
35.	<b>2022 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$/\$100
36.	2022 voter-approval tax rate. Add Lines 28 and 35.	\$/\$100
	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 28 and 35. 32	

#### SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$

<sup>28</sup> Tex. Tax Code §26.012(7)

<sup>&</sup>lt;sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

<sup>&</sup>lt;sup>31</sup> Tex. Tax Code §26.04(b) <sup>32</sup> Tex. Tax Code §26.08(g)

<sup>33</sup> Tex. Tax Code §26.045(d)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2022 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	\$
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$/\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$/\$100

#### SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. <sup>35</sup> 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
41.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$/\$100
42.	<b>2021 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$/\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$/\$100
44.	<b>2022 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$/\$100

				_
SFCTI	5.	lotal	120	Data.

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	\$ /\$100
Enter the 2022 NNR tax rate from Line 25.	
Voter-Approval Tax Rate	\$ /\$100
As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:	

#### SECTION 6: 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. <sup>36</sup>

Date

here	
	Printed Name of School District Representative
sign here ▶	Dale Cosh
	School District Representative

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

<sup>&</sup>lt;sup>36</sup> Tex. Tax Code §26.04(c)

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Eastland County 254-62	29-1082
Taxing Unit Name Phone (c	area code and number)
100 Main Street, Suite 205 www.e	eastlandcountytexas.com
Taxing Unit's Address, City, State, ZIP Code Taxing U	Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

VIII.	No-New-Revenue Tax Rate Worksheet	Amount/fiate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today, include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	s1,718,101,927
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$189,880,725
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,528,221,202
4.	2021 total adopted tax rate.	\$ 0.459000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	B. 2021 values resulting from final court decisions: 0	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	B. 2021 disputed value: -\$ 0	
	C. 2021 undisputed value. Subtract B from A. 4	s0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	s 0

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>&</sup>lt;sup>4</sup> Tex. Tax Code § 26.012(13)

1000	The Address of the Address of the Manager of the Address of the Ad	Amount/hate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1.528,221,202
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value: \$ 236,630	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	
	C. Value loss, Add A and 8, 6	\$ 2,681,080
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	
	B. 2022 productivity or special appraised value: -\$ 3,130	
	C. Value loss. Subtract B from A, '	\$ 131,580
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,812,660
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,525,408,542
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,001,625
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021. *	\$ 2,026
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. **	5 7,003,651
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
	A. Certified values: § 2,176,961,394	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
	C. 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:	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below, 12	
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,176,961,394

<sup>\*</sup> Tex. Tax Code § 26.012(15)

\* Tex. Tax Code § 26.012(15)

\* Tex. Tax Code § 26.012(15)

\* Tex. Tax Code § 26.03(c)

\* Tex. Tax Code § 26.012(13)

\* Tex. Tax Code § 26.012(13)

\* Tex. Tax Code § 26.012(13)

\* Tex. Tax Code § 26.012, 26.04(c-2)

\* Tex. Tax Code § 26.03(c)

lac.	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	s0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. 16	\$ 213,185,965
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	1,963,775,429
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	s0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$ 23,988,630
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 23,988,630
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$1,939,786,799
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.**	\$ 0.361052/\$100
27	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	s 0.361052 <sub>/\$100</sub>

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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Le	Voter Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	5 0.459000/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,528,221,202

<sup>11</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex, Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>14</sup> Tex. Tax Code § 26.012(6)(B)

<sup>&</sup>quot; Tex. Tax Code § 26.012(6)

<sup>&</sup>quot; Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>\*</sup> Tex. Tax Code § 26.04(c)

<sup>&</sup>quot; Tex. Tax Code § 26.04(d)

112		Court Appeal Court of Court March		Amont Rate
30.	Total	2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100		5 7,014,535
31.	Adjus	sted 2021 levy for calculating NNR M&O rate.		
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	2,026	
	В.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0	0	
	C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	0	
	D.	2021 M&O levy adjustments. Subtract 8 from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	2,026	
	E.	Add Line 30 to 31D.	2,026	
	_,			\$ 7,016,561
32.	Adjust	ted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.		\$ 1,939,786,799
33.	2022 f	NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.		s 0.361718/s100
34.	Rate a	djustment for state criminal justice mandate. <sup>41</sup>		
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they		
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	0	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. — \$	0	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	0/5100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.		
				5 0/5100
35.	Kate ac	djustment for indigent health care expenditures. 24		
	۸.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	0	
	В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	0	
	C.	80.00 42 FO 901 3 CONTROL OF THE TOTAL OF TH		
			0.000000/\$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.		s 0/s100

<sup>™ [</sup>Reserved for expansion]

™ Tex. Tax Code § 26.044

™ Tex. Tax Code § 26.0441

line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. 25	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	0
	B. 2021 Indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	00
	E. Enter the lesser of C and D. If not applicable, enter 0.	s0/s100
37.	Rate adjustment for county hospital expenditures. <sup>26</sup>	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	0
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	s <sup>0</sup> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipal for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information	ı İ
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E, Subtract Line 38D.	\$ 0.361718/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	-
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100	100
	C. Add Line 40B to Line 39.	\$0.361718 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.  Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.  - or -  Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.374378/\$100
	A A A A	

<sup>25</sup> Tex. Tax Code § 26.0442 N Tex. Tax Code § 26.0443

DT.	1	Yard Appropriate Inc. World Appropriate Inc.	A farmania (Arab
D41	unit, the	ter Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an eclared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing the taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of tax year in which the disaster occurred, or third tax year after the tax year in which the disaster occurred	and the second of the second o
	lf th Disa	ne taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 27 If the taxing unit does not qualify, do not complete aster Line 41 (Line D41).	\$ 0.000000 <sub>/\$100</sub>
42.	paid 0 (1 (2 (3	2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be in debts that:  are paid by property taxes,  are secured by property taxes,  are secured by property taxes,  are scheduled for payment over a period longer than one year, and  are not classified in the taxing unit's budget as M&O expenses.	
	A.	<b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup>	
		Enter debt amount	
	В.	Subtract unencumbered fund amount used to reduce total debt.	
		Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0	
	D.	20 20 20 20 20 20 20 20 20 20 20 20 20 2	
	E.	Adjusted debt. Subtract B, C and D from A.	
		The state of the s	\$0
43.	Certific	ed 2021 excess debt collections. Enter the amount certified by the collector. 29	s0
44.	Adjust	ed 2022 debt. Subtract Line 43 from Line 42E.	5 0
45.	2022 a	nticipated collection rate.	
	A.	Enter the 2022 anticipated collection rate certified by the collector. 30	
	В.	Enter the 2021 actual collection rate. 97.16	
	•		
	ζ.	Enter the 2020 actual collection rate. 99.07 %	
	Ď.	Enter the 2019 actual collection rate. 99.25 4	
	E,	If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. 31	98.00%
46.	2022 d	ebt adjusted for collections. Divide Line 44 by Line 45E.	s 0
47.	2022 to	tal taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	
			1,963,775,429
48.	2022 de	ebt rate. Divide Line 46 by Line 47 and multiply by \$100.	s 0 <sub>/\$100</sub>
49.	2022 vo	oter-approval tax rate. Add Lines 41 and 48.	s 0.374378 <sub>/\$100</sub>
D49.	unit calc	r Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing ulated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.	
	- 100 LIII		\$

I" [ex. Tax Code § 26.042(a)
II Tex. Tax Code § 26.012(7)
III Tex. Tax Code § 26.012(10) and 26.04(b)
III Tex. Tax Code § 26.04(b)
III Tex. Tax Code § 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	
	tax rate.	\$0/\$100

## SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

	Additional Sales and Use Tax Worksheet	Am	ount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$	0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>		
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or -		
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$	0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	ş 1	,963,775,429
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$	0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	s	0.361052 /\$100
56.	2022 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$	0.361052 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ** Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$	0.374378_/\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	s	0.374378 /\$100

#### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

160	Voter-Approvaf Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 17 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 38	\$0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	1,963,775,429
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0/\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	s 0.374378 <sub>/\$100</sub>

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>14</sup> Tex. Tax Code § 26.041(d)

<sup>\*\*</sup> Tex. Tax Code § 26.04(c)

<sup>\*\*</sup> Tex. Tax Code § 26.04(c)

<sup>&</sup>lt;sup>37</sup> Tex. Tax Code § 26.045(d) <sup>38</sup> Tex. Tax Code § 26.045(i)

# SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; <sup>49</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

A 10 Comment of the c

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

	等。例如《中国的中国的《中国》的《中国》的《中国的中国的《中国》的《中国》的《中国》的《	MANCHOLD IN CONTRACTOR FOR CONTRACTOR
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	5 0.017349/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.037263 <sub>/\$100</sub>
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero, if the year is prior to 2020, enter zero.	\$0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.054612/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (countles), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.428990/\$100

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. \*\*
This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. \*5

68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	s 0.361718 <sub>/\$100</sub>
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,963,775,429
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	s 0.025461/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	s <sup>0</sup> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	s 0.387179 <sub>/\$100</sub>

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
  assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
  occurred or the disaster occurred four years ago.

<sup>&</sup>quot; Tex. Tax Code § 26.013(a)

<sup>\*\*</sup> Tex. Tax Code § 26.013(a)

<sup>\*\*</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>&</sup>quot; Tex. Tax Code § 26.063(a)(1)

<sup>&</sup>quot; Tex. Tax Code § 26.012(8-a)
" Tex. Tax Code § 26.063(a)(1)

<sup>\*\*</sup> Tex. Tax Code § 26.042(b)

Tex. Tax Code §26.042(b)
Tex. Tax Code §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

rtrees		rantification in the Armed Sill
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line,	
	If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
	If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2021 voter-approval tax rate from the worksheet.	s 0/510
	- or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.459000/\$10
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,525,408,542
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 7,001,629
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$1,939,786,799
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	so <sub>/\$10</sub>
во.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s 0,428990 <sub>/\$10</sub>
SEC	TION 8: Total Tax Rate	
ndica	tte the applicable total tax rates as calculated above.	
	No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (countles), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	\$0.361052_/\$10
1	Voter-approval tax rate	s 0.428990 <sub>/\$14</sub>
	De minimis rate.  If applicable, enter the 2022 de minimis rate from Line 72.	\$0.387179_/\$10

#### SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 100

print here

Randy Clark
Printed Name of Taxing Unit Representative

sign here

Taying Unit Panesentative

7-22-22

Date

<sup>4</sup> Tex. Tax Code §26.042(c)

<sup>&</sup>quot; Tex. Tax Code \$26.042(b)

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

City of Eastland	254-629-8321
Taxing Unit Name	Phone (area code and number)
113 E Commerce St	citymgr@eastlandtexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

(fig	No-New-Revenue Tarl Rade Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 239,809,448
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 36,394,410
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 203,415,038
4.	2021 total adopted tax rate.	\$0.615380 _/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: 5 0	
	B. 2021 values resulting from final court decisions: -5 0	
	C, 2021 value loss. Subtract B from A. <sup>3</sup>	50
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	B. 2021 disputed value: -\$ 0	
	C. 2021 undisputed value. Subtract B from A. 4	s0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>7</sup> Tex. Tax Code § 26.012(14) <sup>1</sup> Tex. Tax Code § 26012(13)

Tex. Tax Code § 26.012(13)

Une	No-Herrettermile (the Paris Work thee)	Amount/Rata
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 203,415,038
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deanne territory. 5	exed s 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goo in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	rds-
	A. Absolute exemptions. Use 2021 market value:	0
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	000
	C. Value loss. Add A and B. 6	\$ 478,000
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreation scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not properties that qualified in 2021.	n <b>aî/</b> use
	A. 2021 market value:	0
	B. 2022 productivity or special appraised value:	0
	C. Value loss. Subtract B from A. 7	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 478,000
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tincrement financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	s O
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	5 202,937,038
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,248,833
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	r \$0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	\$ 1,248,833
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowne age 65 or older or disabled. 11	of ers
	A. Certified values: \$ 285,177,9	37
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$	11)
	C. 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
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	0
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 285,177,937

Tex. Tax Code § 26.012(15)
Tex. Tax Code § 26.012(15)
Tex. Tax Code § 26.012(15)
Tex. Tax Code § 26.03(c)
Tex. Tax Code § 26.03(c)
Tex. Tax Code § 26.012(13)
Tex. Tax Code § 26.012(13)
Tex. Tax Code § 26.012(26)
Tex. Tax Code § 26.012(26)

ing.	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	50
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 38,603,800
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$ 246,574,137
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	\$0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$4,261,260
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 4,261,260
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 242,312,877
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 30	s 0.515380 <sub>/\$100</sub>
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate.	\$ /\$100

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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as safaries, utilities and day-to-day operations.
- 2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

m	Volet-Approval Tax Rate Worksheet		Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	s	0.591535/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	s_	203,415,038

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>&</sup>quot; Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>&</sup>quot; Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>&</sup>lt;sup>14</sup> Tex. Tax Code § 26.012(17) <sup>17</sup> Tex. Tax Code § 26.012(17)

<sup>\*\*</sup> Tex. Tax Code § 26.04(c)

<sup>3</sup>º Tex. Tax Code § 26.04(d)

Hai		Voter Appropriate Total Montaneet	Amount/Rate
30.	Total	2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,203,271
31.	Adjus	ted 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	В.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0	
	C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E.	Add Line 30 to 31D.	\$ 1,203,271
32.	Adjust	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 242,312,877
33.	2022 N	INR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	5 0.496577/\$100
34.	Rate a	djustment for state criminal justice mandate. 23	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	С.	Subtract B from A and divide by Line 32 and multiply by \$100.	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate ad	justment for indigent health care expenditures. <sup>24</sup>	
	A.	2022 indigent health care expenditures. Enter the amount pald by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose\$	
	В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	s 0/s100

Reserved for expansion]
Tex. Tax Code § 26.044
Tex. Tax Code § 26.0441

	Voter-Approval Tax Rate Worksheet	Amouni/Rate
36.	Rate adjustment for county indigent defense compensation. 25	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	0
	B. 2021 Indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	<sup>0</sup> /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	<sup>0</sup> /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	s0/s100
37.	Rate adjustment for county hospital expenditures. <sup>26</sup>	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	0
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	O <sub>/\$100</sub>
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	s 0 /s100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding munifor the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more info A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public	with a
	safety in the budget adopted by the municipality for the preceding fiscal year	0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0/\$100
	D. Enter the rate calculated in C, If not applicable, enter 0.	\$
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.496577 /\$100
40.	<ul> <li>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spen tional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section Other taxing units, enter zero.</li> </ul>	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. Divide Line 40A by Line 32 and multiply by \$100	000/\$100
	C. Add Line 40B to Line 39.	\$0.496577 <sub>/\$100</sub>
41.	. 2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	s 0.513957 /s100
71.	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.  - or -	\$ 0.513957/\$100
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	

<sup>25</sup> Tex. Tax Code § 26.0442 24 Tex. Tax Code § 26.0443

H	Volet-Approval Tax Rate Workshiet	Amount/Rate
D41	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11,35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 47 If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	s <sup>0</sup> /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales 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 taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. 29	
	Enter debt amount \$ 46,400	
	B. Subtract unencumbered fund amount used to reduce total debt.	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	ş 46,400
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 19	\$ 5,394
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 41,006
45.	2022 anticipated collection rate.	
	A. Enter the 2022 anticipated collection rate certified by the collector. 99.00 %	
	B. Enter the 2021 actual collection rate.	
	C. Enter the 2020 actual collection rate. 99.12 %	
	D. Enter the 2019 actual collection rate. 99.83 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. 31	99.12 <sub>%</sub>
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	41,370
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	246,574,137
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.040777
		\$ 0.016777/5100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	5 0.530734/\$100
	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.  Add Line D41 and 48.	
		\$/\$100

<sup>&</sup>lt;sup>27</sup> Tex. Tax Code 5 26.042(a) <sup>18</sup> Tex. Tax Code 5 26.012(7) <sup>29</sup> Tex. Tax Code 5 26.012(10) and 26.04(b) <sup>30</sup> Tex. Tax Code 5 26.04(b) <sup>31</sup> Tex. Tax Code 55 26.04(h), (h-1) and (h-2)

Une	Voter-Approval Tax Rate Worksheet		Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval		
	tax rate.	5	0.000000 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

l io	Additional Sales and Use Tax Worksheet		Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$	0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33		
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 34 - or -		
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$	0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$	246,574,137
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$	0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$	0.515380 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	5	0.515380 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	5	0.530734 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$	0.530734 /\$100

## SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

1133	Voler-Approval Rate Adjustment für Poliution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>36</sup>	50
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 246,574,137
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	5 0/\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.530734 /5100

<sup>13</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>&</sup>lt;sup>™</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c) \* Tex. Tax Code § 26.04(c)

<sup>17</sup> Tex. Tax Code § 26.045(d)

<sup>\*\*</sup> Tex. Tax Code § 26.045(i)

# SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

HIGH	Universities of Rate Worksheet	MARKET BOOK AND STREET
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000006/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	5 0.000382/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero, if the year is prior to 2020, enter zero.	s 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000388/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	s 0.531122/\$100

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 4 This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

		The second secon
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.496577_/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$246,574,137
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	s0.202778 <sub>/\$100</sub>
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	s0.016777 <sub>/5100</sub>
72.	De minimis rate. Add Lines 68, 70 and 71.	s 0.716132 <sub>/\$100</sub>

# SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>&</sup>quot; Tex. Tax Code § 26.013(a)

<sup>\*</sup> Tex, Tax Code § 26.013(c)

<sup>&</sup>quot; Tex. Tax Code 55 26.0501(a) and (c)

Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>&</sup>quot; Tex. Tax Code § 26.063(a)(1)

<sup>&</sup>quot; Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

Tex. Tax Code §26.042(b) " Tex. Tax Code \$26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

lli.	Emergency Revenue Rate Worksheet	Emant/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$0.615380 <sub>/\$100</sub>
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.	
	If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
	If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ** Enter the final adjusted 2021 voter-approval tax rate from the worksheet or -	\$0/\$100
	If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.615380/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 202,937,038
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$1,248,833
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 242,312,877
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	s 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s0.531122 <sub>/\$100</sub>
SE	CTION 8: Total Tax Rate	1 2
	ate the applicable total tax rates as calculated above.	
	No-new-revenue tax rate.  As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	\$0.515380 /\$100
	Voter-approval tax rate	s 0.531122 <sub>/\$100</sub>
	De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.716132/\$100
SE	CTION 9: Taxing Unit Representative Name and Signature	
Enter empl	the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are thoyee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified ate of taxable value, in accordance with requirements in Tax Code. 50	e designated officer or appraisal roll or certified
pri he	Rank, Clark	

here 🔻

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

7-22 22

<sup>4</sup> Tex. Tax Code \$26.042(c) 7 Tex. Tax Code \$26.042(b) Tex. Tax Code \$5 26.04(c-2) and (d-2)

# 2022 Tax Rate Calculation Worksheet

Form 50-859

# School Districts without Chapter 313 Agreements

Eastland ISD	
chool District's Name	Phone (area code and number)
chool 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 voterapproval 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.

#### 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). 1	\$ 615,680,533
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	\$
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 542,767,413
4.	2021 total adopted tax rate.	\$ 1.096100 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values: \$ 0  B. 2021 values resulting from final court decisions: -\$ 0  C. 2021 value loss. Subtract B from A. 3	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value: 5 0  B. 2021 disputed value: -5 0  C. 2021 undisputed value. Subtract 8 from A. 4	s0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	s0
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	542,767,413
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. 5	s0

Tex. Tax Code § 26.012 14

Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(13)
Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(15)

Line	No New Revenue Tax Rate Worksheet	Amount/Rate
11.	scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  A. 2021 market value.  \$ 0  B. 2022 productivity or special appraised value:  -5 0	\$ 22,171,910
	C. Value loss. Subtract B from A. 7	s0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 22,171,910
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ 520,595,503
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	5,706,247
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	5 965
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15.9  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 2021 from the result.	\$ 5,707,212
17.	Total 2022 taxable value on the 2022 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. 19  A. Certified values. 11	
	C. Total 2022 value. Subtract 8 from A	740,686,805
18.	A. 2022 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. "	s0
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 70,978,260

<sup>•</sup> Tex. Tax Code \$ 26.012(15)
• Tex. Tax Code \$ 26.012(15)
• Tex. Tax Code \$ 26.012(13)
• Tex. Tax Code \$ 26.012(13)
• Tex. Tax Code \$ 26.012(13)
• Tex. Tax Code \$ 26.012(2)
• Tex. Tax Code \$ 26.012(2)
• Tex. Tax Code \$ 26.012(3)
• Tex. Tax Code \$ 26.012(6)(8)

Une	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 669,708,545
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	s0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	\$8,205,350
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 8,205,350
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$661,503,195
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.862764/\$100

Districts should review information from TEA when calculating their 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. 18

- 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. 11
- 2. Enrichment Tax Rate: 30 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 with any increases in the guaranteed yield. 21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. 22

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. 23 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. 24

oter-Approval Tax Rate Worksheet 2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter 26. 0.804600/\$100 the school districts' maximum compressed rate based on guidance from TEA. 21 2022 enrichment tax rate. Enter the greater of A and B. 26 0.050000/\$100 Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code 0.000000 0.050000/\$100 \$0.05 per \$100 of taxable value ..... /\$100 2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. 0.854600/\$100 Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. 27

<sup>16 [</sup>Reserved for expansion]

<sup>(</sup>Reserved for expansion)

Tex. Tax Code § 26.08(n)

<sup>15</sup> Tex. Edu. Code §48.2551(a)(3)

Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

<sup>2</sup> Tex. Edu. Code \$548.202(a-1)(2) and 48.202(f)

<sup>21</sup> Tex. Edu. Code §45.0021(a)

<sup>&</sup>lt;sup>D</sup> Tex. Edu. Code §11.184(b)

<sup>2&</sup>quot; Tex. Edu. Code §11, 184(b-1)

Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Tex. Tax Code §26.08(n)(2)

Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 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 school ded for promonent pure a social to a so	
	(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.  8 868,873	
	B. Subtract unencumbered fund amount used to reduce total debt	
	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. — \$ 0	
	D. Adjust debt: Subtract B and C from A.	\$ 868,873
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$ 81,292
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ 787,581
32.	2022 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%. **	
	A. Enter the 2022 anticipated collection rate certified by the collector. 31 98.00 %	
	B. Enter the 2021 actual collection rate 97.69 %	
	C. Enter the 2020 actual collection rate 99.35 %	
	D. Enter the 2019 actual collection rate 99.36 %	98.00 %
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.	
	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 2022 to the result.	\$ 803,654
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$669,708,545
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.120000 <sub>/\$100</sub>
36.	2022 voter-approval tax rate. Add Lines 28 and 35.	s 0.974600 /\$100
	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 28 and 35. 37	

# SECTION 3: Voter-Approval Tax Rate 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.

	Yoter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$0

<sup>\*</sup> Tex. Tax Code § 26.012(7)

<sup>\*\*</sup> Tex. Tax Code \$ 26.012(7)

\*\* Tex. Tax Code \$526.012(10) and 26.04(b)

\*\* Tex. Tax Code \$526.04(h), (h-1) and (h-2)

\*\* Tex. Tax Code \$26.04(b)

\*\* Tex. Tax Code \$26.08(g)

<sup>™</sup> Tex. Tax Code § 26.045(d) ™ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$669,708,545
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0.000000 _/\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.974600 /\$100

## SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. <sup>35</sup> 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).

41.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$	1.096100/\$100
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$	0.0000095100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$	0.000009\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable); Line 36 or Line 40 (school districts with pollution control).	s	0.9746095100

Indicate the	applicable !	total ta	x rates as	calculated a	bove.
--------------	--------------	----------	------------	--------------	-------

No-New-Revenue Tax Rate	\$ 0.862764 /\$100
Enter the 2022 NNR tax rate from Line 25.	
Voter-Approval Tax Rate	\$ 0.974600 /\$100
As applicable, enter the 2022 voter-approval tax rate from Line 36. Line 40 or Line 44. Indicate the line number used:	

#### SECTION 6: 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. 16

Jeremy Williams

Printed Name of School District Representative



School District Representative

Date

\*\* Tex. Tax Code §26.04(c)

Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Eastland Memorial Hospital Dist.	254-631-5342
Taxing Unit Name	Phone (area code and number)
304 S Daugherty Street	emily.rogers@emhd.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

	No-New-Revenue Tay Rate Worksheet	Almount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$601,326,313
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 601,326,313
4.	2021 total adopted tax rate.	\$ 0.101700 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	B. 2021 values resulting from final court decisions: -5 0	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	50
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	8. 2021 disputed value: -\$ 0	
	C. 2021 undisputed value. Subtract B from A. 4	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	s0

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>2</sup> Tex. Tax Code § 26.012(14)

¹ Tex. Tax Code § 26.012(13)

<sup>&</sup>lt;sup>4</sup> Tex. Tax Code § 26.012(13)

	fig. Her file circle tax pare Worksheet	Anguntikus
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 601,326,313
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	d s0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, us the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	e
	A. Absolute exemptions. Use 2021 market value: \$ 105,500	)
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	)
	C. Value loss. Add A and B. 6	\$ 751,910
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational, scenic appraisal or public access alroort special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	Lii
	8. 2022 productivity or special appraised value:	1
	C. Value loss. Subtract B from A. 7	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$ 751,910
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 600,574,403
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 610,784
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	\$ 47
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	\$ 610,831
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
	A. Certified values:	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$	
	C. 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:	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	
	E. Total 2022 value. Add A and B, then subtract C and D.	736,250,985
		\$ 730,250,985

Fex. Tax Code § 26.012(15)
Fex. Tax Code § 26.012(15)
Fex. Tax Code § 26.012(15)
Fex. Tax Code § 26.03(c)
Fex. Tax Code § 26.03(c)
Fex. Tax Code § 26.012(13)
Fex. Tax Code § 26.012(13)
Fex. Tax Code § 26.012(13)
Fex. Tax Code § 26.012(2)
Tex. Tax Code § 26.03(c)

Lid	No New Revenue Tax Rate Worksheet	Andring
9.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	s0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	s 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$ 736,250,985
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	s0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 8,100,340
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$8,100,340
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 728,150,645
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$ 0.083887/\$100
٤٠.		

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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

1179	Voter Approval Tax Bate Worksheet	Am	qunt/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$	0.101700/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$	601,326,313

<sup>&</sup>lt;sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>&</sup>quot; Tex. Tax Code § 26.01(c)

<sup>\*</sup> Tex. Tax Code § 26.01(d)

<sup>\*</sup> Tex. Tax Code § 26.012(6)(8)

<sup>&</sup>quot; Tex. Tax Code § 26.012(6)

<sup>\*</sup> Tex. Tax Code § 26.012(17)

<sup>&</sup>quot; Tex. Tax Code § 26.012(17)

<sup>\*\*</sup> Tex. Tax Code § 26.04(c)

<sup>1</sup>º Tex. Tax Code § 26.04(d)

LID.		Voter Approval Tax Base Worksheer	Amount/Rate
30.	Total 2	2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 611,548
31.	Adjust	red 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	В.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment  zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in  Line 18D, enter 0	
	C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E.	Add Line 30 to 31D.	\$ 611,595
32.	Adjust	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 728,150,645
33.	2022 N	NR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	5 0.083992/\$100
34.	Rate ac	ljustment for state criminal justice mandate. <sup>23</sup>	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100.	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100
35.	Rate ad	justment for indigent health care expenditures. 24	
	A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on	
		July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose\$	
	В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	s 0.000000 <sub>/\$100</sub>

<sup>&</sup>lt;sup>12</sup> (Reserved for expansion) <sup>13</sup> Tex. Tax Code § 26.044 <sup>14</sup> Tex. Tax Code § 26.0441

lite	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. 25	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26,044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	s 0.000000 <sub>/\$100</sub>
37.	Rate adjustment for county hospital expenditures. 26	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information  A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	1
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000_/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E, Subtract Line 38D.	\$ 0.083992 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 671,244	5
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100	
	C. Add Line 40B to Line 39.	\$0.176176_/\$100
41.	<ul> <li>2022 voter-approval M&amp;O rate. Enter the rate as calculated by the appropriate scenario below.</li> <li>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</li> <li>- or -</li> <li>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</li> </ul>	\$ 0.190270/\$100

<sup>\*\*</sup> Tex. Tax Code § 26.0442
\*\* Tex. Tax Code § 26.0443

		Voter-Approval Tax Rate Rortsheet	AgreemWater
D41	unit, t unit. T 1) the the	Iter Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an leclared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing the taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of first year in which total taxable value on the certified appraisal rolf exceeds the total taxable value of tax year in which the disaster occurred, or third tax year after the tax year in which the disaster occurred	
	lf tl Dis	he taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete aster Line 41 (Line D41).	\$0.000000 <sub>/\$100</sub>
42.	paid o	<b>2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be in debts that:  I) are paid by property taxes,	
	(2	are secured by property taxes,	
	(3	are scheduled for payment over a period longer than one year, and	
		are not classified in the taxing unit's budget as M&O expenses.	
	A	Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. 28	
		Enter debt amount \$ 0	
	В.	Subtract unencumbered fund amount used to reduce total debt0	
	C.	Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D.	Subtract amount paid from other resources	
	£.	Adjusted debt. Subtract B, C and D from A.	. 0
43.	Certifi	ed 2021 excess debt collections. Enter the amount certified by the collector. 19	,
		and the ansatz contact by the concept.	\$ 0
44.	Adjust	ed 2022 debt. Subtract Line 43 from Line 42E.	s 0
45.	2022 a	nticipated collection rate.	
	A.	Enter the 2022 anticipated collection rate certified by the collector. **	
	В.	Enter the 2021 actual collection rate. 97.43 <sub>%</sub>	
	C.	Enter the 2020 actual collection rate. 99.22 %	
	D.	Enter the 2019 actual collection rate. 99.26 %	
	E.	If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. <sup>31</sup>	98.00%
46.	2022 d	ebt adjusted for collections. Divide Line 44 by Line 45E.	5 0
47.	2022 to	otal taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 736,250,985
48.	2022 d	ebt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.000000/5100
49.	2022 vo	oter-approval tax rate. Add Lines 41 and 48.	5 0.190270/\$100
D49.	Disaste	er Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing	MITTELL STATES
	unit calc	culated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.  e D41 and 48.	5 353645
			\$/5100

<sup>&</sup>quot; Tex. Tax Code § 26.042[a)
" Tex. Tax Code § 26.012[7]
" Tex. Tax Code § 26.012[10] and 26.04[b]
" Tex. Tax Code § 26.04[b]
" Tex. Tax Code § 26.04[h], (h-1) and (h-2)

line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	
	tax rate.	\$ 0.000000 /\$100

#### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Uro.	Additional Sales and Use Tax Worksheet	, Au	nount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$	0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>		
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>24</sup> - or -		
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$	671,242
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$	736,250,985
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$	0.091171 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$	0.083887 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$	0.083887 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$	0.190270 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$	0.099099 /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

LUG.	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet		Amount/Rafe
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>18</sup>	5	0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	s	736,250,985
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$	0.000000 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$	0.099099 /\$100

<sup>32</sup> Tex, Tax Code § 26.041(d)

<sup>&</sup>quot; Tex. Tax Code § 26.041(i)

<sup>&</sup>quot; Tex. Tax Code § 26.041(d)

Tex. Tax Code § 26.04(c) \*\* Tex. Tax Code § 26.04(c)

Tex. Tax Code § 26.045(d)

<sup>14</sup> Tex. Tax Code § 26.045(i)

# SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

	Unosed accement take Verkolout	Bernard (1944)
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	5 0.000069 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000879/\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	s 0.000000 <sub>/\$100</sub>
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	s 0.000000 <sub>/\$100</sub>
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.099099/\$100

# SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 41

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 41

68. Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	s 0.083992 <sub>/\$100</sub>
69. 2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	ş 736,250,985
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	s 0.067911 <sub>/5100</sub>
71. 2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	s 0.000000 <sub>/\$100</sub>
72. De minimis rate. Add Lines 68, 70 and 71.	s 0.000000 <sub>/\$100</sub>

# SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.\*

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
  assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
  occurred or the disaster occurred four years ago.

<sup>\*\*</sup> Tex. Tax Code § 26.013(a)

<sup>4</sup> Tex. Tax Code § 26.013(c)

<sup>&</sup>quot; Tex. Tax Code §§ 26.0501(a) and (c)

<sup>4</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>&</sup>lt;sup>46</sup> Tex. Tax Code § 26.012(8-a) <sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>\*\*</sup> Tex. Tax Code 9 26.063(a)( \*\* Tex. Tax Code 926.042(b)

<sup>&</sup>quot; Tex. Tax Code \$26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$	0.101700/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  or -  If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2021 voter-approval tax rate from the worksheet.  or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$	0.000000/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$	0.101700/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$	600,574,403
<b>7</b> 7.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$	610,784
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	5	728,150,645
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	\$	0.000000/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$	0.099099/\$100
SEC	TION 8: Total Tax Rate		

No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	\$	0.083887 /5100
Voter-approval tax rate As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used:67	5	0.099099 /\$100
De minimis rate.  If applicable, enter the 2022 de minimis rate from 1 ine 72.	\$	0.000000/\$100

# SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here

Printed Name of Taxing Unit-Representative

sign here

Taxing Unit Representative

7-22-22

Date

<sup>4</sup> Tex. Tax Code \$26.042(c)

<sup>\*\*</sup> Tex. Tax Code §26.042(b)

<sup>&</sup>lt;sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

#### Form 50-859

# 2022 Tax Rate Calculation Worksheet

# School Districts without Chapter 313 Agreements

Cisco ISD	
School District's Name	Phone (area code and number)
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 voterapproval 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.

#### 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.

ide	No New Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). 1	556,128,978
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	\$ 32,327,895
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 523,801,083
4.	2021 total adopted tax rate.	s 0.986700 /s100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values:	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:	s(
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	s
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 523,801,08
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. 5	s

Tex. Tax Code § 26.012(14

Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

10.00	No-New Revenue Tax Rate Worksheet	Amount/Rate
10.	2021 taxable value lost because property first qualified for an exemption in 2022 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 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	0
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	0
	C. Value loss. Add A and B. 4	\$ 16,082,470
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value	20
	8. 2022 productivity or special appraised value: 94	10
	C. Value loss. Subtract B from A. 7	\$ 44,280
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$16,126,750
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	5 507,674,333
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 5,009,222
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	so
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. 9  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 2021 from the result.	\$5,009,222
17.	Total 2022 taxable value on the 2022 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.  A. Certified values. <sup>11</sup>	44
	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 2022 value. Subtract B from A.	\$ 738,401,644
18.	Total value of properties under protest or not included on certified appraisal roll. 12	
	A. 2022 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. 13	0
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. 14	0
	C. Total value under protest or not certified. Add A and B.	so

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(2)

Tex. Tax Code § 26.012(6)

Tex. Tax Code § 26.01(c) and (d)

Tex. Tax Code § 26.01(c)

Tex. Tax Code § 26.01(d)

Tex. Tax Code § 26.01(d)

Tex. Tax Code § 26.01(d)

line.	No-New-Revenue Tax Rate Worksheet	Amo	ount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$	706,117,909
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$	0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	\$	5,515,130
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$	5,515,130
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$	700,602,779
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$C	0.714987/\$100

# SECTION 2: 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. 18

- 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, 1
- 2. Enrichment Tax Rate: 20 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 with any increases in the guaranteed yield. 1
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. 22

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. 3 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. 14

Districts should review information from TEA when calculating their voter-approval tax rate.

26.	2022 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. 25	\$0.804600/\$100
27.	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code  Section 48.202(f) 5 (\$100)	\$ 0.073300/\$100
	B. \$0.05 per \$100 of taxable value	MICHAELMAN IN MANAGEMENT OF THE CONTRACTOR OF TH
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	s0.877900 <sub>/\$100</sub>

<sup>16 [</sup>Reserved for expansion]

<sup>17 [</sup>Reserved for expansion]

<sup>16</sup> Tex. Tax Code §26.08(n)

<sup>13</sup> Tex. Edu. Code §48.2551(a)(3)

Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

Tex. Edu. Code 6948.202(a-1)(2) and 48.202(f)

Tex. Edu. Code \$45.0021(a)

<sup>&</sup>quot; Tex. Edu Code §11 184(b)

<sup>\*\*</sup> Tex. Edu. Code \$11.184(b-1)

Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Tex. Tax Code §26.08(n)(2)

<sup>&</sup>quot; Tex Edu. Code §45.003(e)

		9

lane.	Voter Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 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.  Enter debt amount:  S  O  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	
	D. Adjust debt: Subtract B and C from A.	50
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	s0
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$0
32.	2022 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%. 30  A. Enter the 2022 anticipated collection rate certified by the collector. 31 98.00 %  B. Enter the 2021 actual collection rate 98.00 %  C. Enter the 2020 actual collection rate 98.00 %  D. Enter the 2019 actual collection rate 98.00 %	98.00 <sub>%</sub>
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.  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 2022 to the result.	50
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$706,117,909
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	ş0/\$100
36.	2022 voter-approval tax rate. Add Lines 28 and 35.  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 28 and 35. 12	s0.877900_/s100

#### SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or metho 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.

375	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination	n letter
	from TCEQ. 35 The school district shall provide its tax assessor with a copy of the letter. 34	\$0

<sup>\*</sup> Tex. Tax Code § 26.012(7)

<sup>\*</sup> Tex. Tax Code \$526.012(10) and 26.04(b)

Fex. Tax Code §§26.04(h), (h-1) and (h-2)

<sup>11</sup> Tex. Tax Code §26.04(b)

<sup>12</sup> Tex. Tax Code §26.08(g)

<sup>13</sup> Tex. Tax Code § 26.045(d)

<sup>&</sup>quot; Yex. Tax Code § 26.045(i)

	Voter-Approval Rate Adjustment for Pollution Control Regulrements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	ş706,117,909
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ <u> </u>
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.877900 /\$100

# SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. \*\* As such, it must reduce its voterapproval 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).

	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet	5 0.986700 <sub>/\$100</sub>
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$9\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.877900 <sub>/\$100</sub>
SEG	TION 5: Total Tax Rate	
Indica	ste the applicable total tax rates as calculated above.	
	No-New-Revenue Tax Rate	\$0.714987_/\$100
	Enter the 2022 NNR tax rate from Line 25.	
	Voter-Approval Tax Rate	50.877900_/\$100
	As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:	
SE	CTION 6: School District Representative Name and Signature	
	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 of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. <sup>16</sup>	the designated officer or
pri he		
	Printed Name of School District Representative	
sig he		
	School District Representative Date	

Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032|d| Tex. Tax Code §26.04(c)

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

City of Cisco	254-442-2111		
Taxing Unit Name	Phone (area code and number)		
500 Conrad Hilton Blvd	citysecretary@ciscotexas.gov		
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

	No New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today, Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	ş 169,493,500
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0, If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>3</sup>	s0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 169,493,500
4.	2021 total adopted tax rate.	s 0.687840 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 AR8 values: \$ 0  B. 2021 values resulting from final court decisions: -\$ 0	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:	
	C. 2021 undisputed value. Subtract B from A. 4	\$0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	50

Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(13)

<sup>\*</sup> Tex. Tax Code § 26.012(13)

	No-New Observe Tax Carla Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 169,493,500
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	
	C. Value loss. Add A and B. 6	ş 0
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	
	8. 2022 productivity or special appraised value:	
	C. Value loss. Subtract B from A. '	5 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$0
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 169,493,500
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,165,844
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$ 1,165,844
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
	A. Certified values: \$ 214,534,360	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	
	C. 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	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 214,534,360

<sup>\*</sup>Tex. Tax Code § 26.012(15)

\*Tex. Tax Code § 26.012(15)

\*Tex. Tax Code § 26.012(15)

\*Tex. Tax Code § 26.03(c)

\*Tex. Tax Code § 26.012(13)

\*Tex. Tax Code § 26.012(13)

\*Tex. Tax Code § 26.012(13)

\*Tex. Tax Code § 26.012(2)

\*Tex. Tax Code § 26.012(2)

ine.	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	s0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>14</sup>	\$ 27,874,900
21.	2022 total taxable value. Add Lines 18E and 19C, Subtract Line 20, 19	\$ 186,659,460
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 16	s0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$1,163,950
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$1,163,950
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 185,495,510
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. №	\$ 0.628502/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. 21	\$/\$100

#### SECTION 2: 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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Une	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	5 0.687840/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$169,493,500

<sup>15</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>14</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code 5 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>26</sup> Tex. Tax Code § 26.04(c) 21 Tex. Tax Code § 26.04(d)

Mis	100	Yoler-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2	2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,165,844
31.	Adjust	ted 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	В.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0	
	C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O Jevy adjustments. Subtract 8 from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	£.	Add Line 30 to 31D.	1,165,844
32.	Adjust	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 185,495,510
33.	2022 N	INR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	5 0.628502/5100
34.	Rate ac	ijustment for state criminal justice mandate. ''	
	Α.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
35.	Rate ad	justment for indigent health care expenditures. 24	
	A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on  July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	
	В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	s 0/s100

<sup>&</sup>lt;sup>22</sup> [Reserved for expansion] <sup>13</sup> Tex. Tax Code § 26.044 <sup>14</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. 28	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	
	8. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26,044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	s0 <sub>/\$100</sub>
37.	Rate adjustment for county hospital expenditures. 26	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	s <sup>0</sup> /s100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.  A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.628502_/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	
	B. Divide Line 40A by Line 32 and multiply by \$100	
	C. Add Line 40B to Line 39.	\$0.628502 /\$100
41.	<ul> <li>2022 voter-approval M&amp;O rate. Enter the rate as calculated by the appropriate scenario below.</li> <li>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</li> <li>- or -</li> <li>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</li> </ul>	\$0.650499/\$100

<sup>2+</sup> Tex. Tax Code § 26.0442 24 Tex. Tax Code § 26.0443

Und		Voter-Approvel Tax Rate Worksheet	/[mount/field
D41.	area do unit, th unit. The 1) the	ter Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an eclared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing ne governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing ne taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of tax year in which the disaster occurred, or third tax year after the tax year in which the disaster occurred	
		e taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete ster Line 41 (Line D41).	s 0 <sub>/\$100</sub>
42.	paid or (1 (2 (3	2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be n debts that:  (a) are paid by property taxes,  (a) are secured by property taxes,  (a) are scheduled for payment over a period longer than one year, and  (b) are not classified in the taxing unit's budget as M&O expenses.	
		Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. 29	
		Enter debt amount \$ 0	
	В.	Subtract unencumbered fund amount used to reduce total debt.	
	c.	Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$0	
	D.	Subtract amount paid from other resources	
	E.	Adjusted debt. Subtract B, C and D from A.	\$0
43.	Certifi	ed 2021 excess debt collections. Enter the amount certified by the collector. 29	\$ 0
44.	Adjust	ed 2022 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2022 a	nticipated collection rate.	
	A.	Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup>	
	В.	Enter the 2021 actual collection rate. 94.96%	
	ъ.		
	C.	Enter the 2020 actual collection rate. 98.15 %	
	D.	Enter the 2019 actual collection rate. 98.64 %	
	E.	If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. <sup>31</sup>	94.96%
46.	2022 d	ebt adjusted for collections. Divide Line 44 by Line 45E.	\$0
47.	2022 t	otal taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$186,659,460
48.	2022 d	ebt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0/\$100
49.	2022 v	oter-approval tax rate. Add Lines 41 and 48.	\$ 0.650499/\$100
D49.	unit cal	er Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing culated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. e D41 and 48.	\$ /\$100
			,,,,,,

<sup>&</sup>lt;sup>27</sup> Tex. Tax Code § 26.042(a)
<sup>28</sup> Tex. Tax Code § 26.012(7)
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)
<sup>20</sup> Tex. Tax Code § 26.04(b)
<sup>21</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)

line	Voter-Approvel Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	
	tax rate.	\$ 0/\$100

#### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

tine	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>23</sup> Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>	
	- or -  Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 186,659,460
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0_/\$100
55.	2022 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.628502 /\$100
56.	2022 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.628502 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.650499_/\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.650499 /\$100

# SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

He	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 186,659,460
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.650499 /\$100

<sup>12</sup> Tex. Tax Code § 26.041(d)

<sup>13</sup> Tex. Tax Code § 26.041(i)

<sup>14</sup> Tex. Tax Code § 26.041(d)

M Tex. Tax Code § 26.04(c) \*\* Tex. Tax Code § 26.04(c)

<sup>17</sup> Tex. Tax Code § 26.045(d)

<sup>34</sup> Tex. Tax Code § 26.045(i)

#### SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; "
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

	Unased Increment Rate Worksheet	
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.012697/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	5 0.000001/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.012698/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.663197 /\$100

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

68. Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.628502 <sub>/\$100</sub>
69. 2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 186,659,460
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	s 0.267867 <sub>/\$100</sub>
71. 2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	s0 <sub>/\$100</sub>
72. De minimis rate. Add Lines 68, 70 and 71.	\$0.896369_/\$100

#### SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 42

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>\*\*</sup> Tex. Tax Code § 26.013(a)

<sup>\*\*</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex, Tax Code 55 26.0501(a) and (c)

<sup>4</sup> Tex. Local Gov't Code § 120,007(d), effective Jan. 1, 2022

<sup>41</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex, Tax Code § 26.012(8-a)

<sup>15</sup> Tex. Tax Code § 26.063(a)(1)

Tex. Tax Code §26.042(b)

<sup>&</sup>quot; Tex, Tax Code §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet,	\$ 0.687840/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  or -  If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2021 voter-approval tax rate from the worksheet.  or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	s0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.687840/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 169,493,500
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,165,844
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 185,495,510
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	s0 <sub>/\$100</sub>
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s 0.663197/s100

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.628502/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	
Voter-approval tax rate As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (countles), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67	\$ 0.663197/5100
De minimis rate.  If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.896369/5100

# SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 500

print here

Kany Clark

sign here

Taxing Unit Representative

1.22.12

Date

<sup>4</sup> Tex. Tax Code \$26.042(c)

<sup>&</sup>quot; Tex. Tax Code \$26.042(b)

<sup>&</sup>lt;sup>36</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Cisco College Taxing Unit Name  101 College Heights Taxing Unit's Address City State 7IP Code	254-442-5117
Taxing Unit Name	Phone (area code and number)
101 College Heights	audra taylor@cisco.edu
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

	No. Nev Revenue for Rata Worksheef	AmountRate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 568,014,525
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>3</sup>	\$ 45,441,815
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 522,572,710
4.	2021 total adopted tax rate.	\$ 0.254000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	B. 2021 values resulting from final court decisions: 0	
	C. 2021 value loss. Subtract B from A.3	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	B. 2021 disputed value:	
	C. 2021 undisputed value. Subtract B from A. 4	s0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

Tex, Tax Code § 26.012(14)

<sup>&</sup>lt;sup>7</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex, Tax Code § 26.012(13)

U.B	in the late of the	da invitation in
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	522,572,710
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value	
	C. Value loss. Add A and B, *	\$ 509,820
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value: \$ 45.220	
	B. 2022 productivity or special appraised value: 940	
	C. Value loss. Subtract 8 from A. '	\$ 44,280
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	s 554,100
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 522,018,610
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,325,927
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	1,325,927
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
	A. Certified values: \$ 760,175,705	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	
	C. 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:	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	
	E. Total 2022 value. Add A and B, then subtract C and D	760,175,705

Tex. Tax Code \$ 26.012(15)
Tex. Tax Code \$ 26.012(15)
Tex. Tax Code \$ 26.012(15)
Tex. Tax Code \$ 26.03(c)
Tex. Tax Code \$ 26.012(13)
Tex. Tax Code \$ 26.012(13)
Tex. Tax Code \$ 26.012, 26.04(c-2)
Tex. Tax Code \$ 26.012, 26.04(c-2)

	No-Hart-Revenue Tax Rate Worksheet	Amount/Rate
19.	A. 2022 taxable value of properties under protest or not included on certified appraisal roll.   A. 2022 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.   O	
	8. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	\$0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 52,870,725
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$ 707,304,980
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	s0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$ 5,360,540
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 5,360,540
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 701,944,440
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.30	\$ 0.188893/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. 20	\$/\$100

## SECTION 2: 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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$	522,572,710
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$	0 254000/\$100
Label	role Applyto A note troublest	PORTS.	THE PARTY OF THE PARTY

<sup>1</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>\*</sup> Tex, Tax Code § 26.01(c)

Tex. Tax Code § 26.01(d)

<sup>\*</sup> Tex. Tax Code § 26.012(6)(B)

<sup>\*\*</sup> Tex. Tax Code § 26.012(6)

<sup>&</sup>quot; Tex. Tax Code § 26.012(17)

<sup>15</sup> Tex. Tax Code § 26.012(17)

<sup>\*\*</sup> Tex. Tax Code 5 26.04(c) " Tex. Tax Code § 26.04(d)

Line	PERLA	Vive-Approved for Int Viviation	A Alicentation
30.	Total 2	2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,327,334
31.	Adjust	ted 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021. +\$	
	В.	2021 taxes in TIF. Enter the amount of taxes pald into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0	
	C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O levy adjustments. Subtract 8 from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E.	Add Line 30 to 31D,	\$ 1,327,334
32.	Adjust	red 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	5 701,944,440
33.	2022 N	NR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.189093 <sub>/\$100</sub>
34.	Rate a	djustment for state criminal justice mandate. **	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies = \$ 0	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100.         \$ 0.000000/\$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	s 0.000000/\$100
26	Pate as	djustment for indigent health care expenditures. 14	
<i>.</i>	A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on	
		July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	
	В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000/\$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100

<sup>&</sup>lt;sup>22</sup> [Reserved for expansion] <sup>23</sup> Tex. Tax Code § 26.044 <sup>24</sup> Tex. Tax Code § 26.0441

		Voter-Approval Tax Rate Worksheet		Amgunt/flate
36.	Rate ad	justment for county indigent defense compensation. 25		
	A.	2022 Indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	s0	
	В.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	s 0	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100	5 0.000000/\$100	
	D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100	5 0.000000/\$100	
	E.	Enter the lesser of C and D. If not applicable, enter 0.		\$ 0.000000/\$100
37.	Rate ac	ljustment for county hospital expenditures. <sup>26</sup>		
	A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	s0	
	В.	2021 eligible county hospital expenditures. Enter the amount pald by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ O	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100.	5 0.000000/\$100	
	D.	Multiply 8 by 0.08 and divide by Line 32 and multiply by \$100	\$ 0.000000/\$100	
	E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0.000000 /\$100
38.	for the	ijustment for defunding municipality. This adjustment only applies to a municipality that is considered to be current tax year under Chapter 109, Local Government Code only applies tion of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0 Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	to municipalities with a	
	В.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	50	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	5 0.000000/\$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000000 /\$100
39.	Adjust	ed 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$0.189093 /\$100
40.	tional s	ment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that co ales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate f axing units, enter zero.		
	A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$0	
	В.	Divide Line 40A by Line 32 and multiply by \$100	5 0.000000/\$100	
	C.	Add Line 408 to Line 39.		\$0189093 /\$100
41.	2022 v	roter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.		s 0.204220 /s100
71.	Sp - o	ecial Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		2.2223100

<sup>\*\*</sup> Tex. Tax Code § 26.0442
\*\* Tex. Tax Code § 26.0443

Mig.	Voter Lopping Tot Bale Worldhild	and He anth Attack
₽41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2) the third tax year after the tax year in which the disaster occurred	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>29</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales 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 taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. 38	
	Enter debt amount \$ 0	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) = \$	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	s0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	s0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	s0
45.	2022 anticipated collection rate.	
	A. Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup>	
	8. Enter the 2021 actual collection rate. 97.76 %	
	C. Enter the 2020 actual collection rate. 99.29 %	
	D. Enter the 2019 actual collection rate.	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. 31	98.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	5 0
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tox Rate Worksheet.	5 707,304,980
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	5 0.000000/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	0.204220/\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.  Add Line D41 and 48.	5/\$100

<sup>\*\*</sup> Tex. Tax Code § 26.042(a)

\*\* Tex. Tax Code § 26.012(7)

\*\* Tex. Tax Code § 26.012(10) and 26.04(b)

\*\* Tex. Tax Code § 26.04(b)

\*\* Tex. Tax Code § 56.04(h), (h-1) and (h-2)

50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate. 0.000000 /\$100 \$

#### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Ühe	Additional Sales and Use Tax Worksheet	Amount/Rate	
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$	0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33		
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or -		
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$	0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	5 707,304,98	30
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$	100
55.	2022 NNR tax rate, unadjusted for sales tax. <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	5 0.188893 /5	100
56.	2022 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.188893 /5	100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.204220 /5	100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.204220 /5	100

## SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

1113	Voter-Approval Bate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 707,304,980
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000/\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.204220 /\$100

<sup>17</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.041(ii)

<sup>#</sup> Tex. Tax Code \$ 26.041(d)

<sup>15</sup> Tex. Tax Code § 26.04(c)

<sup>34</sup> Tex. Tax Code § 26.04(c)

<sup>17</sup> Tex. Tax Code § 26.045(d)

M Tex. Tax Code 5 26.045(i)

## SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. In the unused increment rate for the prior three years. a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

	。	Section of the second
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000791/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.016964/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate, if the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.204220/\$100

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 49 This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.189093/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 707,304,980
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.070690/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.000000/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.000000/\$100

# SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>19</sup> Tex. Tax Code § 26.013(a)

<sup>\*</sup> Tex. Tax Code § 26.013(c)

<sup>&</sup>quot; Tex, Tax Code 55 26.0501(a) and (c)

<sup>&</sup>quot; Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1) 44 Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>4</sup> Tex. Tax Code 526.042(b)

<sup>&</sup>quot; Tex. Tax Code \$26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

	Energy is the back Well-short	Amount issue
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.254000/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.	
	If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  • or -	
	If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 46 Enter the final adjusted 2021 voter-approval tax rate from the worksheet.	\$ 0.000000/\$100
	<ul> <li>or -</li> <li>If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</li> </ul>	
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.254000/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 522,018,610
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,325,927
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 701,944,440
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	\$ 0.000000/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.204220 <sub>/\$100</sub>
-		
SE	CTION 8: Total Tax Rate	
Indica	ate the applicable total tax rates as calculated above.	
	No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	\$ 0.188893 /\$100
	Voter-approval tax rate	\$ 0.204220/5100
	Indicate the line number used: 67	
	De minimis rate	\$ 0.000000/\$100

#### SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

printed Name of Taxing Unit Representative

sign here

7-22 22

Date

<sup>\*</sup> Tex. Tax Code §26.042(c)

<sup>45</sup> Tex. Tax Code \$26.042(b)

<sup>44</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Carbon City	254-334-1600
Taxing Unit Name	Phone (area code and number)
302 S Main	cityofcarbon@yahoo.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

	No New Revenue Jax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	s9,894,710
2.	2021 tax ceilings. Counties, cities and junfor college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	ş0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	5 9,894,710
4.	2021 total adopted tax rate.	\$ 0.143467 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	B. 2021 values resulting from final court decisions:	
	C. 2021 value loss. Subtract B from A.3	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	B. 2021 disputed value: -5 0	
	C. 2021 undisputed value. Subtract B from A. 4	s0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	s0

<sup>1</sup> Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(14) <sup>1</sup> Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

line		draun/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	9,894,710
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	8. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	
	C. Value loss. Add A and B. 6	ş <u>0</u>
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	
	B. 2022 productivity or special appraised value: 0	
	C. Value loss. Subtract 8 from A. 7	ş 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	ş0
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 9,894,710
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,195
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	s o
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	ş 14,195
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
	A. Certified values: \$ 9,596,560	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	
	C. 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:	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	
	E. Total 2022 value. Add A and B, then subtract C and D.	9,596,560

<sup>\*</sup> Tex. Tax Code § 26.012(15)

\* Tex. Tax Code § 26.012(15)

\* Tex. Tax Code § 26.012(15)

\* Tex. Tax Code § 26.03(c)

\* Tex. Tax Code § 26.012(13)

\* Tex. Tax Code § 26.012(13)

\* Tex. Tax Code § 26.012(23)

\* Tex. Tax Code § 26.012, 26.04(c-2)

\* Tex. Tax Code § 26.03(c)

	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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	
	B. 2022 value of properties not under protest or included on certified appraisal roli. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	s0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	s 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. !?	\$ 9,596,560
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	s0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraisad value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$32,840
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$32,840
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 9,563,720
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$ 0.148425/\$100
37	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. 21	1 s /\$100

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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue	,-	0.143467/\$100
	Tax Rate Worksheet.	s	9,894,710

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>14</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17) 19 Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

lite	direks	Yolar Application For Section 6	
30.	Total 2	2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,195
31.	Adjust	ed 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	8.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in  Line 18D, enter 0	
	C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E.	Add Line 30 to 31D.	\$ 14,195
32.	Adjusto	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 9,563,720
33.	2022 N	NR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	5 0.148425/5100
34.	Rate ac	ljustment for state criminal justice mandate. **	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100
35.	Rate ad	justment for indigent health care expenditures. <sup>24</sup>	
	A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on	
		July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	
	B.	2021 indigent health care expenditures. Enter the amount pald by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	50.000000/\$100

<sup>&</sup>lt;sup>22</sup> (Reserved for expansion) <sup>21</sup> Tex. Tax Code § 26.044 <sup>24</sup> Tex. Tax Code § 26.0441

	Voter-Approval Tax Rate Worksheet	Amount/Rate		
36.	Rate adjustment for county indigent defense compensation. 25			
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	0		
	8. 2021 Indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	0		
	C. Subtract B from A and divide by Line 32 and multiply by \$100	OG/\$100		
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	00/\$100		
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$0.000000/\$100		
37.	Rate adjustment for county hospital expenditures. 26			
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	0		
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	0		
	C. Subtract B from A and divide by Line 32 and multiply by \$100	00/\$100		
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	00/\$100		
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100		
38.	for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities we population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information by the Office of the Governor. See Tax Code 26.0444 for more information by the Office of the Governor.	vith a		
	safety in the budget adopted by the municipality for the preceding fiscal year	0		
		00/\$100		
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /5100		
39.	. Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	s 0.148425 <sub>/\$100</sub>		
40.				
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0		
	B. Divide Line 40A by Line 32 and multiply by \$100	00/\$100		
	C. Add Line 408 to Line 39.	\$0.148425_/\$100		
41.	<ul> <li>2022 voter-approval M&amp;O rate. Enter the rate as calculated by the appropriate scenario below.</li> <li>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</li> <li>or -</li> <li>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</li> </ul>	\$ 0.160299/\$100		

<sup>25</sup> Tex. Tax Code § 26.0442 24 Tex. Tax Code § 26.0443

Une	Voter-Apploral for Poin Worksheet	Anisont/Refe
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 13.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2) the third tax year after the tax year in which the disaster occurred	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	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 taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. 28	
	Enter debt amount	
	B. Subtract unencumbered fund amount used to reduce total debt.	
	A CONTRACTOR OF THE PROPERTY O	
	The state of the s	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	s 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	s 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2022 anticipated collection rate.	
	A. Enter the 2022 anticipated collection rate certified by the collector. 30 98.00 %	
	B. Enter the 2021 actual collection rate.	
	C. Enter the 2020 actual collection rate. 99.40 %	
	D. Enter the 2019 actual collection rate. 98.64 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. 31	98.64 <sub>%</sub>
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	9,596,560
77.	2022 Cotal Canada Canad	\$
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	5 0.000000/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.160299/\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing	
	unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.  Add Line D41 and 48.	\$/\$100

<sup>&</sup>lt;sup>27</sup> Tex. Tax Code § 26.042(a) <sup>28</sup> Tex. Tax Code § 26.012(7) <sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b) <sup>20</sup> Tex. Tax Code § 26.04(b) <sup>21</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)

gter-Approval Tax Rate Worksheet COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate. 0.000000 /5100 \$

#### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Une	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>	
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or -	
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 9,596,560
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	5 0.000000 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	5 0.148425 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line S4 from Line S5. Skip to Line S7 if you adopted the additional sales tax before November 2021.	s0.148425_/\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.160299 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	50.160299_/\$100

# SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter	1	
J7.	from TCEQ. 37 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 38	\$	0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$	9,596,560
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$	0.000000/\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	5	0.160299 /\$100

<sup>12</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>™</sup> Tex. Tax Code § 26.04(c) " Tex. Tax Code § 26.045(d)

M Tex. Tax Code § 26.045(i)

# SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

Units ed intrement Rate Workshied

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit, 49

	のでは、これでは、中のでは、中のでは、中のでは、中のでは、中のでは、日のでは、日のでは、日のでは、日のでは、日のでは、日のでは、日のでは、日	Charles and Adv. To constitution of the Armel
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000001/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000001/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	5 0.000000/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.160299/5100

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 4 This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.148425/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 9,596,560
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	5.210200/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	s 0.000000 <sub>/\$100</sub>
72.	De minimis rate. Add Lines 68, 70 and 71.	s 0.000000 <sub>/\$100</sub>

# SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 4

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 49

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>\*\*</sup> Tex. Tax Code § 26.013(a)

<sup>4</sup> Tex. Tax Code § 26.013(c)

<sup>&</sup>quot; Tex. Tax Code §§ 26.0501(a) and (c)

<sup>&</sup>lt;sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>&</sup>quot; Tex. Tax Code § 26.063(a)(1)

<sup>4</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>4</sup> Tex. Tax Code §26.042(b) 17 Tex. Tax Code §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

	Efficiency Florence (falls Worksheet	and disease
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$0.143467/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  or -  If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2021 voter-approval tax rate from the worksheet.  or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 <sub>/\$100</sub>
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.143467/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 9,894,710
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$14,195
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 9,563,720
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	\$ 0.000000/\$100
80.	Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s0.160299 <sub>/\$100</sub>
	CTION 8: Total Tax Rate	<u></u>
	No-new-revenue tax rates as calculated above.  No-new-revenue tax rate.  As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	\$0.148425 <sub>/\$100</sub>
	Voter-approval tax rate  As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  Indicate the line number used: 67	\$ 0.160299 /\$100
	De minimis rate.	\$ 0.000000 /\$100

# SECTION 9: Taxing Unit Representative Name and Signature

**De minimis rate.**If applicable, enter the 2022 de minimis rate from Line 72.

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 58

print here

Printed Name of Taxing Unit-Representative

sign here

Taxing Unit Representative

7-22-22

Date

<sup>44</sup> Tex. Tax Code §26.042(c)

<sup>\*\*</sup> Tex. Tax Code \$26.042(b)

<sup>&</sup>lt;sup>16</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

City of Gorman	254-734-2317	
Taxing Unit Name	Phone (area code and number)	
116 S Kent St	cityofgorman@gmail.com	
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

21115		<b>副的程序</b> 从250kg从251kg与2000次分
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 42,602,821
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	s0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 42,602,821
4.	2021 total adopted tax rate.	s 0.765718 /s100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: 5 0	
	B. 2021 values resulting from final court decisions: -\$ 0	
	C. 2021 value loss. Subtract B from A.3	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	B. 2021 disputed value:	
	C. 2021 undisputed value. Subtract B from A. 4	\$0
7.	2021 Chapter 42 related adjusted values. Add Line SC and Line 6C.	s0

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>1</sup> Tex. Tax Code § 26.012(13)

<sup>\*</sup> Tex. Tax Code § 26.012(13)

Hig	No-Now Herenie for this Worksheet	Ameum/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 42,602,821
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory.	s 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	8. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: +\$ 16,000	
	C. Value loss. Add A and B. 6	\$ 67,130
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	
	B. 2022 productivity or special appraised value:	
	C. Value loss. Subtract B from A. '	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 67,130
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 42,535,691
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 325,703
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	\$0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$ 325,703
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. **	
	A. Certified values: \$ 51,225,350	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$	
	C. 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:	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	
	E. Total 2022 value. Add A and 8, then subtract C and D.	\$ 51,225,350

Fex. Tax Code \$ 26.012(15)
Fex. Tax Code \$ 26.012(13)
Fex. Tax Code \$ 26.012(13)
Fex. Tax Code \$ 26.012(13)
Fex. Tax Code \$ 26.012, 26.04(c-2)
Fex. Tax Code \$ 26.012, 26.04(c-2)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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. 4	
	8. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	50
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. 16	\$ 4,913,990
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20.17	\$ 46,311,360
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 16	s0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	s 877,540
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$877,540
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 45,433,820
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	s 0.716873/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. 21	\$/\$100

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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate. Voter Andrew Attackets Workshoot

28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	5	0.765718/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$	42,602,821

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>14</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>14</sup> Tex. Tax Code § 26.012(17)

<sup>15</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c) <sup>23</sup> Tex. Tax Code § 26.04(d)

		Voter Lemont Facility (EVAlloites)	Amountmate
30.	Total 2	021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 326,217
31.	Adjust	ed 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	В.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0	
	C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	
	E.	Add Line 30 to 31D,	\$ 326,217
32.	Adjuste	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$45,433,820
33.	2022 N	NR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.718004/\$100
34.	Rate ad	justment for state criminal justice mandate. <sup>23</sup>	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	€.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/5100
35.	Rate ad	justment for indigent health care expenditures. 24	
	A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on  July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose\$  0	
	В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	
	C.	Subtract 8 from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	s 0.000000 <sub>/\$100</sub>

<sup>&</sup>lt;sup>22</sup> [Reserved for expansion] <sup>23</sup> Tex. Tax Code § 26.044 <sup>24</sup> Tex. Tax Code § 26.0441

in.	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. 25	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	0
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000/\$100
37.	Rate adjustment for county hospital expenditures. 26	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022	0
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	0
	C. Subtract 8 from A and divide by Line 32 and multiply by \$100	/\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	s 0 000000 <sub>/\$100</sub>
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information by the Office of the Governor.	ha
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	5100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.718004 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent actional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100	)/\$100
	C. Add Line 40B to Line 39.	\$0,718004_/\$100
41.	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	\$0.743134 /\$100
	<ul> <li>or -</li> <li>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</li> </ul>	

<sup>\*\*</sup> Tex. Tax Code § 26.0442
\*\* Tex. Tax Code § 26.0443

100	Voter-Approad Teacher Workshoe	Amountpare
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is locate area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the trunit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special tunit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2) the third tax year after the tax year in which the disaster occurred	axing
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales 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 taxing unit's budget as M&O expenses.	e
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those del meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal dist budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it he	trict tion, or
	Enter debt amount\$	0
	B. Subtract unencumbered fund amount used to reduce total debt	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	0
	E. Adjusted debt. Subtract B, C and D from A.	s 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 0
45	2022 quality and a Haraton con-	
45.	2022 anticipated collection rate.	96 00 <sub>%</sub>
	7,	
	B. Enter the 2021 actual collection rate. 9	34.69 <sub>%</sub>
	C. Enter the 2020 actual collection rate9	7.90 %
	D. Enter the 2019 actual collection rate	7.97 %
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. 31	96.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	5 0
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 46,311,360
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$0.743134 <sub>/\$100</sub>
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxiunit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.  Add Line D41 and 48.	s/\$100

<sup>&</sup>lt;sup>2)</sup> Tex. Tax Code § 26.042(a) <sup>2)</sup> Tex. Tax Code § 26.012(7) <sup>2)</sup> Tex. Tax Code § 26.012(10) and 26.04(b) <sup>3)</sup> Tex. Tax Code § 26.04(b) <sup>3)</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)

COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate. 0.000000 /\$100

# SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Tra	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	s0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33	
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>	
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 46,311,360
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.716873 /\$100
56.	2022 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	s 0.716873 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	5 0.743134 /5100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.743134_/\$100

# SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

	Voter-Approval Bate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 46,311,360
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	5 0.000000 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.743134 <sub>/\$100</sub>

<sup>&</sup>lt;sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>13</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>\*</sup> Tex. Tax Code § 26.04(c)

<sup>&</sup>lt;sup>37</sup> Tex. Tax Code § 26.045(d) 34 Tex. Tax Code § 26.045(i)

#### SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. <sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

University remember that a Workship

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

	等。1994年1995年,1996年19月1日 1996年,1996年,1996年,1996年,1996年,1996年,1996年,1996年,1996年,1996年,1996年,1996年,1996年,1996年,19	Control of the Contro
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	5 0.027465/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	s 0.030718 <sub>/\$100</sub>
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.058183/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.801317/\$100

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 49
This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 49

68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.718004/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 46,311,360
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	1,079648/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	5 0.000000/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	1.797652/\$100

# SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 49

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
  assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
  occurred or the disaster occurred four years ago.

<sup>19</sup> Tex. Tax Code § 26.013(a)

<sup>\*\*</sup> Tex. Tax Code § 26.013(c)

<sup>&</sup>quot; Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

Tex. Tax Code § 26.012(8-a)
\*5 Tex. Tax Code § 26.063(a)(1)

<sup>\*\*</sup> Tex. Tax Code \$26.042(b)

<sup>&</sup>quot; Tex. Tax Code \$26.042(b)
" Tex. Tax Code \$26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

	Entergency Review Case Vortainer	Alternative
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Warksheet.	s 0.765718 <sub>/\$100</sub>
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.	
	If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or -	
	If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>46</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet.  - or -	s 0.000000 <sub>/\$100</sub>
	- or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.765718/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 42,535,691
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 325,703
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 45,433,820
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	\$ 0.000000/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s 0.801317/\$100
SE	CTION 8: Total Tax Rate	
Indic	ate the applicable total tax rates as calculated above.	
	No-new-revenue tax rate.  As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	\$ 0.716873 /\$100
	Voter-approval tax rate  As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  Indicate the line number used:67	\$ 0.801317 /\$100
	De minimis rate	\$1.797652 /\$100
SE	CTION 9: Taxing Unit Representative Name and Signature	

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. \*\*

print here

Renot Clas C
Printed Name of Taking Unit Representative

sign here •

7-22-22

Date

<sup>4</sup> Tex. Tax Code \$26.042(c)

<sup>&</sup>quot; Tex. Tax Code §26.042(b)

<sup>50</sup> Tex. Tax Code §5 26.04(c-2) and (d-2)

# 2022 Tax Rate Calculation Worksheet

# Form 50-859

# School Districts without Chapter 313 Agreements

Gorman ISD	(254) 734-3171
School District's Name	Phone (area code and number)
114 W. Lexington, Gorman, Texas 76454	www.gormanisdtax.com
School District's Address, City, State, ZIP Code	School District's Website Address
SECURITIES AND ASSESSMENT OF THE SECURITIES AND ASSESSMENT OF THE PROPERTY OF	。"· · · · · · · · · · · · · · · · · · ·

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 voterapproval 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 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 SO-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.

#### 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. 

1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). 1	ş <u>169,975,208</u>
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	s 14,129,273
3.	Preliminary 2021 adjusted taxable value. Subtract Une 2 from Line 1.	s 155,845,935
4.	2021 total adopted tax rate.	s 1.073000 <sub>/5100</sub>
5,	2021 taxable value lost because court appeals of AR8 decisions reduced 2021 appraised value.  A. Original 2021 ARB values:	s <u> </u>
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:	s0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	s <u> </u>
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	s 155,845,935
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s0

Tex. Tax Code 626.012(14)

Tex. Tax Code \$26.012(13) Tex. Tax Code \$26.012(13)

10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value: \$ 55,847	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + 5 4,446,510	
	C. Value loss. Add A and 8. 5	, 4,682,142
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value. \$ 8,020	
	B. 2022 productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	s7,840
12.	Total adjustments for lost value, Add Lines 9, 10C and 11C.	\$ 489,982
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	, 155,413,686
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	1,667,589
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	s0
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. *  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 2021 from the result.	s1,621,903
17.	Total 2022 taxable value on the 2022 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.   A. Certified values.   \$ 221,822,685  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 2022 value. Subtract 8 from A.	s 221,822,685
		5221,022,000
18.	A. 2022 taxable value of properties under protest or not included on certified appraisal roll.   A. 2022 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.   198,210	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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	
	C. Total value under protest or not certified. Add A and B.	s198,210
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 45	s 138,065,571
Tex. Tex. Tex. Tex. Tex. Tex. Tex. Tex.	Tax Code \$26 012(15) Tax Code \$26.012(15) Tax Code \$26.012(15) Tax Code \$26.012(13) Tax Code \$26.0012(13) Tax Code \$26.0012(13) Tax Code \$26.0012(13) Tax Code \$26.0012(13) Tax Code \$26.0012(10)	The Control of the Co



20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	s 208,214,324
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	s0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	s <u>4,488,670</u>
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	s4,488,670
24.	Adjusted 2022 taxable value, Subtract line 23 from line 20,	ş <u>203,725,654</u>
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	s <u>0.796100</u> /s100

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. 18

- 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. 19
- 2. Enrichment Tax Rate: 30 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 with any increases in the guaranteed yield. 11
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. 22

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. 33 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. 14 Districts should review information from TEA when calculating their voter-approval tax rate.

estebi	A PARTIE AND A PAR	
26.	2022 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. <sup>25</sup>	s <u>0.804600</u> /s100
27.	2022 enrichment tax rate. Enter the greater of A and B. 16	s 0.050000 <sub>/s100</sub>
	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	
	8. \$0.05 per \$100 of taxable value	
28.	2022 maintenance and operations (M&Q) tax rate. Add Lines 26 and 27.	s 0.854600 <sub>/s100</sub>
Ĺ	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. 27	

<sup>[</sup>Reserved for expansion]

<sup>&</sup>quot; [Reserved for expansion]

Tex. Tax Code \$26.08(n)

<sup>17</sup> Tex. Edu. Code §48.2551(a)(3)
27 Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>11</sup> Tex. Edu. Code 5548.202(a-1)|2| and 48.202(f) 17 Tex. Edu. Code 545.002|(a)

<sup>1</sup> Tex. Edu. Code §11.184(b)

<sup>&</sup>quot; Tex. Edu. Code §11,184(b-1)

<sup>35</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>14</sup> Tex. Tax Code \$26.08(n)(2)

Tex. Edu. Code §45.003(d)

29.	Total 2022 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, 2022, verify if it meets the amended definition of debt before including it here. 33	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	
	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 5	
	D. Adjust debt: Subtract 8 and C from A.	s <u>319,500</u>
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	s0
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	s319,500
32.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in 8, 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%.   A. Enter the 2022 anticipated collection rate certified by the collector.   100 %  B. Enter the 2021 actual collection rate 100 %  C. Enter the 2020 actual collection rate 100 %  D. Enter the 2019 actual collection rate 100 %	
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.  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 2022 to the result.	s319,500
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tox Rate Worksheet.	s 208,214,324
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.153400 <sub>/\$100</sub>
36.	2022 voter-approval tax rate. Add Lines 28 and 35.  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 28 and 35. 12	\$ <u>1.008000</u> /\$100
SEC	CTION 3: Voter-Approval Tax Rate 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.

37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 31 The school district shall provide its tax assessor with a copy of the letter. 35	s
11.114	desired the second seco	

<sup>\*\*</sup> Tex. Tax Code §26.012(7)

\*\* Tex. Tax Code §526.012(10) and 26.04(b)

<sup>★</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

<sup>&</sup>quot; fex. Tax Code §26.04(b)
" Tex. Tax Code §26.03(g)
" Tex. Tax Code §26.045(d)

38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tox Rate Worksheet.	\$
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$/\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$/\$100
SEC	TION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster	
26.04	hool 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 all 2(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. <sup>35</sup> As such, it must te for the current tax year.	lowed by Tax Code Section reduce its voter-approval
This s by Tax	ection 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 code Section 26.042(e).	prior year, as provided for
41.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	s 1.073000/s100
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$/\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41	\$/\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$/\$100
SEC	TION 5: Total Tax Rate	
Indica	te the applicable total tax rates as calculated above.	
ł	No-New-Revenue Tax Rate	s 0.818500 /5100
1	inter the 2022 NNR tax rate from Line 25.	
1	/oter-Approval Tax Rate	\$ 1.008000 /\$100
	As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:	
SEC	TION 6: School District Representative Name and Signature	7.5
Enter emple	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 type of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code, 24	the designated officer or
pri: her	e Terry Treadway	
	Printed Name of School District Representative	
sig:		2-

<sup>35</sup> Tex Tax Code \$26.042(1) and Tex. Edu. Code \$45.0032(d) 15 Tex. Tax Code \$26.04(c)



#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

City of Rising Star	254-643-4261
Taxing Unit Name	Phone (area code and number)
104 N Miller	jclark@risingstartexas.net
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

ine.	No-New-Revenue Tax Rate Works beet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$17,809,160
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	ş0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 17,809,160
4.	2021 total adopted tax rate.	\$ 0.633597 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	B. 2021 values resulting from final court decisions:	
	C. 2021 value loss. Subtract B from A.3	\$0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	B. 2021 disputed value: -5 0	
	C. 2021 undisputed value. Subtract B from A. 4	50
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	s 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>2</sup> Tex. Tax Code § 26.012(14) <sup>1</sup> Tex. Tax Code § 26.012(13)

<sup>\*</sup> Tex. Tax Code § 26.012(13)

Ure	No New Haterille To: Repol Workshop	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 17,809,160
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	
	C. Value loss. Add A and 8. 6	s 110,590
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	
	B. 2022 productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract 8 from A. 7	ş0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 110,590
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 17,698,570
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 112,137
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	s 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 16	\$ 112,137
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
	A. Certified values:	
	B. Countles: Include railroad rolling stock values certified by the Comptroller's office:	
	C. 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:	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 2 -\$ 0	
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 23,116,990

<sup>\*</sup> Tex. Tax Code \$ 26.012(15)

\* Tex. Tax Code \$ 26.012(15)

\* Tex Tax Code \$ 26.012(15)

\* Tex. Tax Code \$ 26.03(c)

\* Tex. Tax Code \$ 26.012(13)

\* Tex. Tax Code \$ 26.012(13)

\* Tex. Tax Code \$ 26.012, 26.04(c-2)

\* Tex. Tax Code \$ 26.012, 26.04(c-2)

lne	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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. 5.	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	s0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
21,	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$ 23,116,990
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 16	s0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 481,030
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 481,030
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 22,635,960
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. №	\$ 0.495393/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ /\$100

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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

High	Voter-Approval Tax Rate Worksheet	Amount/Bale
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	50.633597 <sub>/\$100</sub>
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 17,809,160

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d) 14 Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code 5 26.01(d)

<sup>&</sup>lt;sup>14</sup> Tex. Tax Code § 26.012(6)(B) <sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>11</sup> Tex. Tax Code § 26.012(17) 15 Tex. Tax Code § 26.04(c)

<sup>11</sup> Tex. Tax Code 5 26.04(d)

line		Yoter-Approval Fast fate (Kostsheet	Amount/Rate
30.	Total 2	021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 112,838
31.	Adjust	ed 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	8.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in  Line 18D, enter 0\$ 0	
	c.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if	
	0.	discontinuing function and add if receiving function	
	E.	Add Line 30 to 31D.	\$ 112,838
32.	Adjust	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 22,635,960
33.	2022 N	INR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.498490/\$100
34.	Rate a	ijustment for state criminal justice mandate. <sup>23</sup>	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$0	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping Inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100
35.	Rate ac	ljustment for indigent health care expenditures. <sup>24</sup>	
	A.	<b>2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on	
		July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose \$	
	В.	2021 Indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000 <sub>/\$100</sub>

<sup>&</sup>lt;sup>27</sup> [Reserved for expansion] <sup>23</sup> Tex. Tax Code § 26.044 <sup>24</sup> Tex. Tax Code § 26.0441

lite		Voter Approval Tax Rate Worksheet		Amount/Rate
36.	Rate adju	istment for county indigent defense compensation. 25		
	á	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	s0	
	ä	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on une 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	C. 9	Subtract B from A and divide by Line 32 and multiply by \$100	\$	
	D. i	Multiply B by 0.05 and divide by Line 32 and multiply by \$100	\$	
	<b>E</b> . 1	Enter the lesser of C and D. If not applicable, enter 0.		\$ 0.000000/\$100
37.	Rate adj	ustment for county hospital expenditures. <sup>26</sup>		
	1	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$0	
		2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$0	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000/\$100	
		Multiply B by 0.08 and divide by Line 32 and multiply by \$100		
		Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0.000000 /\$100
38.	for the co	ustment for defunding municipality. This adjustment only applies to a municipality that is considered to be urrent tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies on of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.	to municipalities with a	
		Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0	
		Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	\$0.000000/\$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000000/\$100
39.	Adjuste	d 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E, Subtract Line 38D.		\$ 0.498490 /\$100
40.	tional sa	nent for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that c les tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate f king units, enter zero.		
		Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$0	
	В.	Divide Line 40A by Line 32 and multiply by \$100	s 0.000000 <sub>/\$100</sub>	
	c.	Add Line 408 to Line 39.	,,,,,	\$ 0.498490 /5100
41	2022 ***	ster-approval MS-C rate. Enter the rate as calculated by the appropriate scenario below.		
41.	Spe - or	ter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.  cial Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.  -  er Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		\$0.515937 /\$100

<sup>35</sup> Tex. Tax Code § 26.0442 46 Tex. Tax Code § 26.0443

Nº3	Voter-Approval Tax Hate Worksheet	Ame (in) (Place
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in a area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2) the third tax year after the tax year in which the disaster occurred	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 21 If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000/\$100
42.	Total 2022 debt to be paid with property taxes and additional sales 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 taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, cother evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28	or .
	Enter debt amount \$	0
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$	)
	D. Subtract amount paid from other resources	ם
	E. Adjusted debt. Subtract B, C and D from A.	\$0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 19	s0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	so
45.	2022 anticipated collection rate.	
	A. Enter the 2022 anticipated collection rate certified by the collector. 16 95.00 g	₩6
	B. Enter the 2021 actual collection rate. 91.08	€
	C. Enter the 2020 actual collection rate	6
	D. Enter the 2019 actual collection rate. 94.63 g	6
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. <sup>31</sup>	95.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 4SE.	\$ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 23,116,990
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.515937/\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.  Add Line D41 and 48.	\$/5100

<sup>&</sup>lt;sup>27</sup> Tex. Tax Code § 26.042(a)
<sup>28</sup> Tex. Tax Code § 26.012(7)
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)
<sup>20</sup> Tex. Tax Code § 26.04(h)
<sup>21</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)

Ung	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	
	tax rate,	\$0.000000_/\$100

#### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax, If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	s
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 11	
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>24</sup> - or -	
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 23,116,990
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000_/\$100
55.	2022 NNR tax rate, unadjusted for sales tax. 15 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.495393 /\$100
56.	2022 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.495393 /5100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.515937 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.515937 /\$100

# SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

155	Yoter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	mount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 17 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 18	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 23,116,990
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.515937 /\$100

<sup>12</sup> Tex. Tax Code § 26.041(d)

<sup>&</sup>lt;sup>18</sup> Tex. Tax Code § 26.041(i)

<sup>&</sup>lt;sup>™</sup> Tex. Tax Code § 26.041(d)

<sup>&</sup>lt;sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>&</sup>lt;sup>34</sup> Tex. Tax Code § 26.04(c) <sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>14</sup> Tex. Tax Code § 26.045(i)

# SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 [in a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 4' or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

	Unused increment haile Worksheet	
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	s 0.032491 <sub>/\$100</sub>
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.028111 <sub>/\$100</sub>
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000/5100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	5 0.060602/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	s0.576539 <sub>/\$100</sub>

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

		STANGED STATE OF STANCE OF STANKS
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.498490/5100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$23,116,990
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 2,162911/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.000000/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$2.661401/5100

# SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>&</sup>quot; Tex. Tax Code 5 26.013(a)

<sup>\*</sup> Tex. Tax Code § 26.013(c)

<sup>4</sup> Tex. Tax Code 55 26.0501(a) and (c)

<sup>4</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>&</sup>quot; Tex. Tax Code § 26.063(a)(1) 44 Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code 5 26.063(a)(1)

<sup>4</sup> Tex. Tax Code 526.042(b)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.633597/5100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or -  If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.   ** Enter the final adjusted 2021 voter-approval tax rate from the worksheet.  - or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$0.633597/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 17,698,570
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$112,137
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 22,635,960
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	s0 <sub>/\$100</sub>
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s 0.576539/\$100

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.495393/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	
Voter-approval tax rate	\$ 0.576539 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).	
Indicate the line number used:27	
De minimis rate.	\$ 2.661401/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

# SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 100

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

7-22.22

Date

<sup>44</sup> Tex. Tax Code §26.042(c)

<sup>\*\*</sup> Tex. Tax Code \$26.042(b)

<sup>&</sup>lt;sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



#### Form 50-859

# 2022 Tax Rate Calculation Worksheet

# School Districts without Chapter 313 Agreements

Rising Star ISD	
School District's Name	Phone (area code and number)
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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.

#### 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.

	No New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). 1	\$60,531,076
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	\$ 8,517,264
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$52,013,812
4.	2021 total adopted tax rate.	\$_1.045000_/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values: \$ 0  B. 2021 values resulting from final court decisions: -\$ 0  C. 2021 value loss. Subtract B from A. 3	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:	s0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$0
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	5 52,013,812
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. 5	s0

<sup>\*</sup> Tex. Tax Code § 26.012(14

<sup>&</sup>lt;sup>2</sup> Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(13)
 Tex. Tax Code § 26.012(13)

<sup>5</sup> Tex. Tax Code § 26.012(15)

l iné	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	2021 taxable value lost because property first qualified for an exemption in 2022 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 2022 does not create a new exemption or reduce taxable value.  A. Absolute exemptions. Use 2021 market value:  B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:  + \$ 4,243,100 C. Value loss. Add A and B. 6	s4.243,100
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  A. 2021 market value.  S. 0  B. 2022 productivity or special appraised value:  - \$ 0  C. Value loss. Subtract B from A. 7	so
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,243,100
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ 47,770,712
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 499,203
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	so
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. 9  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 2021 from the result.	\$ 499,203
17.	Total 2022 taxable value on the 2022 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.  A. Certified values.  S 70,901,178  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:  C. Total 2022 value. Subtract 8 from A.	\$
18.	A. 2022 taxable value of properties under protest. The chief appraisal roll. 12  A. 2022 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. 13	s0
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 8,165,043

<sup>•</sup> Tex. Tax Code § 26.012(15)
• Tex. Tax Code § 26.012(15)
• Tex. Tax Code § 26.012(13)
• Tex. Tax Code § 26.012(13)
• Tex. Tax Code § 26.012(6)
• Tex. Tax Code § 26.011(d)
• Tex. Tax Code § 26.012(d)
• Tex. Tax Code § 26.012(d)

900	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$62,736,135
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	ş1,854,960
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 1,854,960
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	§ 60,881,175
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$0.819962/\$100

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. If

- 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. \*\*
- 2. Enrichment Tax Rate: 30 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 with any increases in the guaranteed yield. 11
- 3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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.

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. 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.

Districts should review information from TEA when calculating their voter-approval tax rate.

26.	2022 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. 25	\$ 0.804600/\$100
27.	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) 5100  B. \$0.05 per \$100 of taxable value 5/5100	\$0.138300/\$100
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	\$0.942900 <sub>/\$100</sub>

<sup>16 [</sup>Reserved for expansion]

<sup>12 (</sup>Reserved for expansion)

<sup>11</sup> Tex. Tax Code §26,08(n)

<sup>&</sup>lt;sup>19</sup> Tex. Edu. Code 948.2551(a)(3)

Fex. Edu. Code 948.2551(a)(3)
 Tex. Tax Code §26,08(j) and Tex. Edu. Code §45.0032

Tex. 1ax Code §26,08(j) and Tex. Edu, Code §45.00
 Tex. Edu. Code §648.202(a-1)(2) and 48.202(f)

Tex. Edu. Code §§48.202(a-1)(2) and 48.202.
 Tex. Edu. Code §45.0021(a)

Tex Edu, Code \$11 184(b)

<sup>4</sup> Tex. Edu, Code \$11.184(b-1)

<sup>\*\*</sup> Tex. Edu. Code \$548.255, 48.2551(b)(1) and (b)(2)

<sup>\*</sup> Tex. Tax Code §26.08(n)(2)

<sup>&</sup>quot; Tex. Edu. Code §45.003(e)

	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 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.  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.  - \$ 0	Amount/Rate
	D. Adjust debt: Subtract 8 and C from A.	s0
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector.	s0
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	s0
32.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from 8, 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%. <sup>10</sup> A. Enter the 2022 anticipated collection rate certified by the collector. <sup>31</sup>	O 46
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.  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 2022 to the result.	\$0
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$ 62,736,135
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100,	\$ 0 /\$100
36.	2022 voter-approval tax rate. Add Lines 28 and 35.  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 28 and 35. 32	\$ 0.942900 /\$100

### SECTION 3: Voter-Approval Tax Rate 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.

Lijfe	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amo	unt/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	0
	monthee. The school district shall provide its tax assessor with a copy of the fetter.	\$	U

<sup>&</sup>lt;sup>24</sup> Tex. Tax Code § 26.012(7) <sup>27</sup> Tex. Tax Code § 526.012(10) and 26.04(b)

<sup>37</sup> Tex. Tax Code 5526.04(h), (h-1) and (h-2)

<sup>&</sup>quot; Tex. Tax Code \$26.04(b)
" Tex. Tax Code \$26.08(g)

<sup>11</sup> Tex. Tax Code § 26.045(d) 1s Tex. Tax Code § 26.045(i)

U III	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet		Amount/	Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s_	62.7	36,135
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	s_	0	/\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	s_	0.94290	/\$100

# SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. 35 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).

	Prior Year Disaster Adjustment Worksheet	Amount/Rate.
41.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	s 1.045000 <sub>/\$100</sub>
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s9s100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	s9s100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	50.942909;100
SE	TION 5: Total Tax Rate	
Indic	te the applicable total tax rates as calculated above.	
	No-New-Revenue Tax Rate	\$0.819962_/\$100
	/oter-Approval Tax Rate	\$0,942900 /\$100
SE	TION 6: School District Representative Name and Signature	
	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 byee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. **	the designated officer or
pri he	e P	
	Printed Name of School District Representative	
sig		
	School District Representative Date	

<sup>&</sup>quot; Tex: Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

<sup>\*</sup> Tex. Tax Code §26.04(c)

#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

City of Ranger	254-647-3522
Taxing Unit Name	Phone (area code and number)
400 W Main	citymanager@rangertx.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

## SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

	No New Revenue Tax Rate Worksheet	Antoun/Rate
	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 58,697,918
	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	s0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 58,697,918
4.	2021 total adopted tax rate.	\$ 0.697886 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	B. 2021 values resulting from final court decisions: -\$	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	
	B. 2021 disputed value:	
	C. 2021 undisputed value. Subtract B from A. 4	\$0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>\*</sup> Tex. Tax Code § 26.012(13)

Line	No-little Revenue for Rate Worksheet	Ameun/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 58,697,918
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	
	C. Value loss. Add A and 8. <sup>6</sup>	\$ 40,280
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	
	B. 2022 productivity or special appraised value: -\$ 0	
	C. Value loss. Subtract B from A. 7	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 40,280
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 58,657,638
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 409,363
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.*	\$ 615
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$ 409,978
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
	A. Certified values:	
	B. Countles: Include railroad rolling stock values certified by the Comptroller's office: + \$	
	C. 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\$	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 73,954,920

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.03(c)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012, 26.04(c-2)

Tex. Tax Code § 26.03(c)

C1HSZS	No-New-Revenue Tax Rate Worksheet	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	s0
20.	2022 tax cellings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. 16	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20.19	5 73,954,920
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. **	s0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 414,690
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$414,690
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 73,540,230
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.70	s 0.557488/\$100

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. The voter-approval tax rate is split into two separate rates:

- 1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Y	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	5 0.697886/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 58,697,918

<sup>13</sup> Tex, Tax Code § 26.01(c) and (d)

<sup>&</sup>quot; Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>14</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c) 21 Tex. Tax Code § 26.04(d)

line		Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2	1021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 409,644
31.	Adjust	ed 2021 levy for calculating NNR M&O rate.	
	A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in  Line 18D, enter 0 \$ 0	
	c.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	Đ.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E.	Add Line 30 to 31D.	\$ 410,259
32.	Adjust	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 73,540,230
33.	2022 N	NR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	s 0.557870 <sub>/\$100</sub>
34.	Rate ac	ijustment for state criminal justice mandate. <sup>13</sup>	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they	
		have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0/5100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate ad	ljustment for indigent health care expenditures. 24	
	A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on June 30, 2022, less any state assistance received for the same purpose.	
	В.	July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100

<sup>22 (</sup>Reserved for expansion) 17 Tex. Tax Code § 26.044 24 Tex. Tax Code § 26.0441

170	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. 25	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	)
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	s <sup>0</sup> /s100
37.	Rate adjustment for county hospital expenditures. <sup>26</sup>	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	
	8. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	1
	C. Subtract B from A and divide by Line 32 and multiply by \$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	s0 <sub>/\$100</sub>
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	
	C. Subtract 8 from A and divide by Line 32 and multiply by \$100	0
	D. Enter the rate calculated in C. If not applicable, enter 0.	s0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E, Subtract Line 38D.	\$ 0.557870 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	3
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100	0
	C. Add Line 40B to Line 39.	\$0.703693 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.  Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.  - or -	\$0.728322/\$100
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	

<sup>&</sup>lt;sup>25</sup> Tex. Tax Code § 26.0442 <sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate				
D41.	41. Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 13.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2) the third tax year after the tax year in which the disaster occurred					
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 27 If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).					
42.	7. Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ul> <li>(1) are paid by property taxes,</li> </ul>					
	(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 taxing unit's budget as M&O expenses.					
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. 28					
	Enter debt amount \$					
	B. Subtract unencumbered fund amount used to reduce total debt					
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$					
	D. Subtract amount paid from other resources					
	E. Adjusted debt. Subtract B, C and D from A.	s0				
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	s 0				
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	s0				
45.	2022 anticipated collection rate.					
	A. Enter the 2022 anticipated collection rate certified by the collector. 35					
	8. Enter the 2021 actual collection rate.					
	C. Enter the 2020 actual collection rate.					
	D. Enter the 2019 actual collection rate. 97.17 %					
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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%. 31	95.00%				
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0				
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	73,954,920				
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0				
		5 0/\$100				
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	5 0.728322/\$100				
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$/\$100				

<sup>&</sup>lt;sup>27</sup> Tex. Tax Code § 26.042(a) <sup>27</sup> Tex. Tax Code § 26.012(7) <sup>27</sup> Tex. Tax Code § 26.012(10) and 26.04(b) <sup>38</sup> Tex. Tax Code § 26.04(b) <sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

970	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	
	tax rate.	\$ 0.000000 /\$100

# SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Und	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33	
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>	
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters, Do not multiply by .95.	\$ 107,239
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 73,954,920
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.145006 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$0.557488_/\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	s0.557488 <sub>_/\$100</sub>
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	s 0.728322 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.583316 /\$100

## SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

100	Voter-Approval Rate Adjustment for Pollution Control Regulrements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 73,954,920
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	so <sub>/\$100</sub>
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.583316 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>11</sup> Tex. Tax Code § 26.041(i)

<sup>4</sup> Tex. Tax Code § 26.041(d)

<sup>15</sup> Tex. Tax Code § 26.04(c)

M Tex. Tax Code § 26.04(c) " Tex. Tax Code § 26.045(d)

M Tex. Tax Code § 26.045(i)

#### SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

355		・ はいまたということがないというとはなる場合
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	s 0.032203/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	s 0.041735 <sub>/\$100</sub>
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	s0/s100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.073938/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	s 0.657254 <sub>/\$100</sub>

#### **SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit, 45

	THE PROPERTY OF THE PROPERTY O	AN ARCHITECTURE AND ANALYSIS OF THE PROPERTY O
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	s 0.557870 <sub>/\$100</sub>
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 73,954,920
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	0.676087/5100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	0.000000/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	s 1.233957/\$100

#### SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>19</sup> Tex. Tax Code § 26.013(a)

<sup>4</sup> Tex. Tax Code § 26.013(c)

<sup>&</sup>quot; Tey Tax Code \$6 26,0501(a) and (c)

Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>&</sup>quot; Tex. Tax Code § 26.063(a)(1)

<sup>&</sup>quot; Tex. Tax Code § 26.012(8-a) 45 Tex. Tax Code § 26.063(a)(1)

Tex. Tax Code §26.042(b) " Tex. Tax Code §26.042(f)

1.233957 /\$100

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.697886/\$10
14.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or -  If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate	\$ 0/510
	using a multiplier of 1.035 in the year(s) following the disaster. <sup>46</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet.  - or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.697886/\$10
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tox Rate Worksheet.	\$ 58,657,638
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 409,36
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 73,540,23
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	\$ 0/\$10
во.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.657254/\$10
SEC	TION 8: Total Tax Rate	
diça	te the applicable total tax rates as calculated above.	
	No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales (ax). Indicate the line number used: <u>27</u>	\$ 0.557488 <sub>/\$1</sub>
1	Voter-approval tax rate	\$ 0.657254 /\$10
	Holicate the line hornoer used,	

# SECTION 9: Taxing Unit Representative Name and Signature

If applicable, enter the 2022 de minimis rate from Line 72.

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. \*\*

De minimis rate.

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Depresentative

7-2222

Date

<sup>4</sup> Tex. Tax Code §26.042(c)

<sup>\*\*</sup> Tex. Tax Code \$26.042(b)

<sup>\*\*</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

# 2022 Tax Rate Calculation Worksheet

Form 50-859

# School Districts without Chapter 313 Agreements

Ranger ISD	(254) 647-1187
School District's Name	Phone (area code and number)
1842 Loop 254, Ranger, TX 76470	https://www.ranger.esc14.net
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 voterapproval 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable, Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.

#### 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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 25.2S(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).	s 173,912,054
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>3</sup>	s 8,957,780
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	<sub>5</sub> 164,954,274
4.	2021 total adopted tax rate.	ş <u>0.939200</u> /ş <sub>100</sub>
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values: \$ 0  B. 2021 values resulting from final court decisions: -\$ 0  C. 2021 value loss. Subtract 8 from A. 3	۰ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:	\$U
	C. 2021 undisputed value. Subtract 8 from A. 4	s0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	s0
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	<u> 164,954,274</u>
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s0

Tex. Tax Code §26.012(14)

Tex. Tax Code \$26.012(14) Tex. Tax Code \$26,012(13)

Tex. Tax Code \$26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.  A. Absolute exemptions. Use 2021 market value:  5 40,280	
	B. Partial exemptions, 2022 exemption amount or 2022 percentage exemption times 2021 value:	
	C. Value loss. Add A and 8.6	, 546,670
		3
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	ä
- 1	A. 2021 market value	
	8. 2022 productivity or special appraised value: -\$	83
	C. Value loss. Subtract B from A. 7	ş0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	s0
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	s_164,407,604
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	, 1,544,116
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021. **	s0
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. 9	
	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 2021 from the result.	<u>, 1,544,116</u>
17.	value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. 10	
	A. Certified values. <sup>11</sup> s 197,725,678	
	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:	
	C. Total 2022 value. Subtract B from A.	s <u>197,725,678</u>
18.	Total value of properties under protest or not included on certified appraisal roll. 12	
	A. 2022 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. 3	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. 14	
	C. Total value under protest or not certified. Add A and 8.	s0
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	ş <u>179,364,310</u>

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(6)

Tex. Tax Code \$26.012(6)

Tex. Tax Code \$26.01(c) and (d)

Tex. Tax Code \$26.01(c)

Tex. Tax Code \$26.01(d)

Tex. Tax Code \$26.012(6)(8)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	ş <u>197,725,678</u>
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	s0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	s <u>1,843,330</u>
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	<u> 1,843,330</u>
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	<u> 195,882,348</u>
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$_0.790000 <sub>/\$100</sub>

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. 18

- 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. 19
- 2. Enrichment Tax Rate: <sup>20</sup> 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 with any increases in the guaranteed yield. <sup>21</sup>
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. <sup>22</sup>

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. 23 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. 24

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 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.	ş 0.804600/s100
27.	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f).  B. \$0.05 per \$100 of taxable value.  \$ 0.050000_{/\$100}	\$ <u>0.050000</u> /\$100
28.	2022 maintenance and operations (M&O) tax rate, Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	ş 0.085460 <sub>/\$100</sub>

<sup>4 [</sup>Reserved for expansion]

<sup>(</sup>Reserved for expansion)

<sup>\*</sup> Tex. Tax Code §26.08(n)

<sup>\*</sup> Tex. Edu. Code 548.2551(a)(3)

Tex. Tax Code 526.08(I) and Tex. Edu. Code 545.0032

<sup>&</sup>lt;sup>21</sup> Tex. Edu. Code \$548.202(a-1)(2) and 48.202(f)

<sup>&</sup>lt;sup>21</sup> Tex. Edu. Code \$45.0021(a)

<sup>&</sup>quot; Tex. Edu. Code \$11.184(b)

<sup>\*</sup> Tex. Edu. Code \$11.184(b-1)

<sup>\*</sup> Tex. Edu. Code 5948.255, 48.2551(b)(1) and (b)(2)

<sup>\*</sup> Tex. Tax Code §26.08(n)(2)

<sup>&</sup>lt;sup>37</sup> Tex. Edu. Code 545.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 debt to be paid with property tax revenue.  Debt means the interest and principal that will be paid on debts that:	
1	(1) Are paid by property taxes;	
1	(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, 2022, verify if it meets the amended definition of debt before including it here.   Enter debt amount:  S  O  Subtract unencumbered fund amount used to reduce total debt.  — \$  O	9
	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	
	D. Adjust debt: Subtract B and C from A.	s0
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	s0
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	s0
32.	2022 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%. <sup>30</sup>	
	A. Enter the 2022 anticipated collection rate certified by the collector. 31	
	B. Enter the 2021 actual collection rate0 %	
	C. Enter the 2020 actual collection rate	
	D. Enter the 2019 actual collection rate%	0%
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.	
	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 2022 to the result.	ş <u> </u>
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	<u>\$ 198,580,508</u>
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	ş <u>0.000000</u> /s100
36.	2022 voter-approval tax rate. Add Lines 28 and 35.	\$ 0.085460 <sub>/\$100</sub>
	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 28 and 35. <sup>32</sup>	

### SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37,	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>20</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>24</sup>	s0.00

<sup>2</sup> Tex. Tax Code \$26.012(7)

<sup>29</sup> Tex. Tax Code 5526.012(10) and 26.04(b)

<sup>\*</sup> Tex. Tax Code \$526.04(h), (h-1) and (h-2)

<sup>&</sup>lt;sup>31</sup> Tex. Tax Code §26.04(b) <sup>32</sup> Tex. Tax Code §26.08(g)

lex. Tax Code 926.08(g)
 Tex. Tax Code \$26.045(d)

<sup>&</sup>lt;sup>34</sup> Tex. Tax Code \$26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	<u> 197,725,678</u>
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ <u>0.00000</u> /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ <u>0.854600</u> /\$100

## SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. <sup>35</sup> 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
41.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	s 0.939200/s <sub>100</sub>
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s 0.939200/s100
43,	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	s 0.000000/s100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	s <u>0.939200</u> /s100

SECTION 5: Total Tax Rate	
ndicate the applicable total tax rates as calculated above.	
No-New-Revenue Tax Rate	\$ 0.790000 <sub>/\$100</sub>
Enter the 2022 NNR tax rate from Line 25.	
Voter-Approval Tax Rate	s 0.854600 /s100
As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:	
SECTION 6: 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. \*\*

print here ▶	Kevin R Shipley	
sign here	Printed Name of School District Representative	08/01/2022
	School District Representative	Date

<sup>25</sup> Tex. Tax Code \$26.042(f) and Tex. Edu. Code \$45.0032(d)

<sup>\*</sup> Tex. Tax Code \$25.04(c)

#### Form 50-856

# 2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Ranger College	254-267-7040
Taxing Unit Name	Phone (area code and number)
1240 College drive	www.rangercollege.edu
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit'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 (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

#### SECTION 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).1	§ 180,685,228
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	s0
3.	Preliminary 2021 adjusted taxable value, Subtract Line 2 from Line 1.	\$ 180,685,228
4.	2021 total adopted tax rate.	5 0.348462 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 0  B. 2021 values resulting from final court decisions: -\$ 0	
	C. 2021 value loss. Subtract B from A.3	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:	
	B. 2021 disputed value: -\$ 0  C. 2021 undisputed value. Subtract 8 from A. 4	s0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>3</sup> Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>\*</sup> Tex. Tax Code § 26.012(13)

line	No-New Revenue Tax Rate Worksheet	Amoun VRate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	180,685,228
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory.	s0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	
	8. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 171,070	
	C. Value loss. Add A and B. 6	\$ 211,350
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value: \$ 0	
	B. 2022 productivity or special appraised value: -\$ 0	
	C. Value loss. Subtract B from A. 7	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$211,350
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 180,473,878
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 628,882
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.9	\$ 299
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	5 629,181
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
	A. Certified values:	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$	
	C. 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: \$	
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 209,443,930

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(26)

Tex. Tax Code § 26.012(27)

Tex. Tax Code § 26.012(27)

Ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 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.	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list 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 of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	ş0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. 16	s0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$ 209,443,930
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	s 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$ 1,932,150
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 1,932,150
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 207,511,780
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. **	50.303202/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. 11	\$/\$100

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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rale Worksheet	A	nount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$	0.015128/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$	180,685,228

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>\*</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>\*</sup> Tex. Tax Code § 26.012(6)(B)

<sup>1&#</sup>x27; Tex. Tax Code § 26.012(6)

Tex. Tax Code § 26.012(17)
Tex. Tax Code § 26.012(17)

<sup>\*</sup> Tex. Tax Code § 26.04(c)

<sup>\*</sup> Tex. Tax Code § 26.04(d)

Į.	A STATE OF	Voter-Approval Tex Rate Worksheet	Amount/Rate
30.	Total	2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 27,334
31.	Adjus	ted 2021 levy for calculating NNR M&O rate.	
	Ā.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that 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 tax year 2021. This line applies only to tax years preceding tax year 2021	
	В.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in  Line 18D, enter 0	
	c.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E.	Add Line 30 to 31D.	\$ 27,633
32.	Adjust	ted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$207,511,780
33.	2022	NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.013316/\$100
34.	Rate a	djustment for state criminal justice mandate. <sup>21</sup>	
	A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	
	В.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100.	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$O/S100
35.	Rate a	djustment for indigent health care expenditures. 24	
	A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose \$	
	В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	C.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100

<sup>&</sup>lt;sup>12</sup> [Reserved for expansion] <sup>23</sup> Tex. Tax Code § 26.044 <sup>24</sup> Tex. Tax Code § 26.0441

Inc	Voter-Approval Tax Pate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. 15	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	0
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	100
	E. Enter the lesser of C and D. If not applicable, enter 0.	s0 <sub>/5100</sub>
37.	Rate adjustment for county hospital expenditures. **	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	0
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipal for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.013316/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	-
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. Divide Line 40A by Line 32 and multiply by \$100	100
	C. Add Line 40B to Line 39.	\$ 0.013316 <sub>/\$100</sub>
41	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	0.044204
41.	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.  - or -  Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.014381_/\$100

<sup>25</sup> Tex. Tax Code § 26.0442 24 Tex. Tax Code § 26.0443

Una		Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	area de unit, th unit. Th 1) the f the t	er Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an eclared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing is governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing is taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of ax year in which the disaster occurred, or third tax year after the tax year in which the disaster occurred.	
	If th Disa	s 0 <sub>/5100</sub>	
42.	paid or	2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be a debts that:  I are paid by property taxes,	
		are secured by property taxes,	
		are scheduled for payment over a period longer than one year, and	
		are not classified in the taxing unit's budget as M&O expenses.	
	Α.	<b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup>	
		Enter debt amount	
	В.	Subtract unencumbered fund amount used to reduce total debt\$	
	C.	Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	
	D.	Subtract amount paid from other resources	
	E.	Adjusted debt. Subtract B, C and D from A.	574 275
43.	Certific	ed 2021 excess debt collections. Enter the amount certified by the collector. 29	\$ 33,915
44.	Adjust	ed 2022 debt. Subtract Line 43 from Line 42E.	\$ 540,360
45.	2022 a	nticipated collection rate.	
	A.	Enter the 2022 anticipated collection rate certified by the collector. 10 95.00 %	
	В.	Enter the 2021 actual collection rate. 95.64 %	
	c.	Enter the 2020 actual collection rate. 97.88 %	
	D.	Enter the 2019 actual collection rate. 98.59 %	
	-	If the anticipated collection rate in A is lower than actual collection rates in B. C and D. enter the lowest	
	Ε.	collection 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%. 31	95.64%
46.	2022 d	ebt adjusted for collections. Divide Line 44 by Line 45E.	564,993
47.	2022 to	otal taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$209,443,930
48.	2022 d	ebt rate. Divide Line 46 by Line 47 and multiply by \$100.	s0.269758 <sub>/\$100</sub>
49.	2022 v	oter-approval tax rate. Add Lines 41 and 48.	5 0.284139/5100
D49.	unit cal	er Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing culated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. see D41 and 48.	\$/5100

<sup>&</sup>lt;sup>27</sup> Tex. Tax Code § 26.042(a) <sup>24</sup> Tex. Tax Code § 26.012(7) <sup>25</sup> Tex. Tax Code § 26.012(10) and 26.04(b) <sup>36</sup> Tex. Tax Code § 26.04(b) <sup>31</sup> Tex. Tax Code § § 26.04(h), (h-1) and (h-2)

Une	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	
	tax rate.	\$ 0.000000 /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Countles exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>	
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or -	
	Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 209,443,930
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.303202 /\$100
56.	2022 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.303202 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.284139 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.284139_/\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Time	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet		Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>17</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>18</sup>	\$	0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$	209,443,930
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	s	0/\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$	0.284139_/\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>&</sup>lt;sup>13</sup> Tex. Tax Code § 26.041(i)

<sup>&</sup>quot; Tex. Tax Code § 26.041(d)

<sup>&</sup>quot; Tex. Tax Code § 26.04(c)

<sup>&</sup>lt;sup>14</sup> Tex. Tax Code § 26.04(c) <sup>17</sup> Tex. Tax Code § 26.045(d)

<sup>34</sup> Tex. Tax Code § 26.045(i)

### SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

110	Unitself increment date Workship in the second of the seco	of Athorn/Pale
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	5 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000000/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	s0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65,	\$0/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.284139/\$100

#### SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit, 40 This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 43

	5.00mm(10mm)的数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据数据	
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.013316/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 209,443,930
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	s 0.238727 <sub>/\$100</sub>
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.269758/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	s 0.000000 <sub>/\$100</sub>

#### SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 47

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

For additional contractive wield commenced by towar parellaway forms

<sup>&</sup>quot; Tex. Tax Code § 26.013(a)

<sup>&</sup>quot; Tex. Tax Code § 26.013(c)

<sup>&</sup>quot; Tex. Tax Code §§ 26.0501(a) and (c)

<sup>&</sup>lt;sup>4</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>41</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>4</sup> Tex Tax Code \$26,042(b) " Tex. Tax Code \$26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

lin	Emergency Revenue Rate Workshelet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.348462/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.	
	If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  • or -  If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 46 Enter the final adjusted 2021 voter-approval tax rate from the worksheet.	s0/\$100
	- or -  If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.348462/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	5180,473,878
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 628,882
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 207,511,780
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	s 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s 0.284139/\$100
SE	CTION 8: Total Tax Rate	
	ate the applicable total tax rates as calculated above.	
	No-new-revenue tax rate.  As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (countles), or Line 56 (adjusted for sales tax). Indicate the line number used: 27	\$0.303202_/\$100
	Voter-approval tax rate	\$0.284139 /\$100
	De minimis rate	\$ 0.000000 /\$100
SE	CTION 9: Taxing Unit Representative Name and Signature	
emp	the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the loyee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified nate of taxable value, in accordance with requirements in Tax Code. 100	
pri he		
sig he		
	Taxing Unit Representative Date	

<sup>\*\*</sup> Tex. Tax Code \$26.042(c)

\*\* Tex. Tax Code \$26.042(b)

\*\* Tex. Tax Code \$9 26.04(c-2) and (d-2)

# 2022 Tax Rate Calculation Worksheet

Form 50-859

# School Districts without Chapter 313 Agreements

De Leon Independent School District	(254) 893-8210
School District's Name	Phone (area code and number)
425 S. Texas St., De Leon, Texas 76444	
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 voterapproval 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.

#### 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.

Ine	No New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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).	s 269,363,145
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	s 45,268,667
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	s 224,094,478
4.	2021 total adopted tax rate.	ş 1.120200 <sub>/\$100</sub>
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values:  B. 2021 values resulting from final court decisions:  C. 2021 value loss. Subtract B from A. <sup>3</sup>	5
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:  B. 2021 disputed value:  C. 2021 undisputed value. Subtract 8 from A. 4	s
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	, 224,094,478
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. <sup>3</sup>	\$

Tex. Tax Code \$26 012(14)

Tex. Tax Code \$26.012(14) Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26 012(13)

			Ø

	No New Revenue Tax Rate Worksheet	Amount/Rate
o.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.  A. Absolute exemptions. Use 2021 market value:  5 54,335	
	M. Appointe exemptions. One 2027 Indirect value	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + 5 3,405,300	
	C. Value loss. Add A and B. 6	, 3,459,695
1.	2021 taxable value tost 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  8 2023 market value	
	A. ZVZ( Indries value.	
	B. 2022 productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	5 582,529
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	, 4,042,224
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	, 220,052,254
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	, 2,465,025
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	\$
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. 9  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 2021 from the result.	, 2,465,025
17.	value of homesteads with tax cellings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. **	
	A. Celtified values.	
	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:	
	C. Total 2022 value. Subtract B from A.	\$ 300,995,796
	Total value of properties under protest or not included on certified appraisal roll. 12	
18.	total tales of broket are attack broaders.	
18.	A. 2022 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. 13. s 12,560,384	
18.	A. 2022 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.	
18.	A. 2022 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.   5 12,560,384  B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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	ş <u>12,560,</u> 384

<sup>•</sup> Tex. Tax Code \$26 012(15)
• Tex. Tax Code \$26 012(15)
• Tex. Tax Code \$26.012(13)
• Tex. Tax Code \$26.012(13)
• Tex. Tax Code \$26.012(13)
• Tex Tax Code \$26.012(13)
• Tex Tax Code \$26.012(16)
• Tex. Tax Code \$26.012(16)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	, 268,269,520
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$
22,	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	s_9,373,903
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	s 9,373,903
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 258,895,617
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.952130 <sub>/\$100</sub>

### SECTION 2: 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. 18

- 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. 19
- 2. Enrichment Tax Rate: 20 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 with any increases in the guaranteed yield. 21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. 22

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. 13 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. <sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

26.	2022 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. 35	s_0.804600/s100
27.	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)  B. \$0.05 per \$100 of taxable value  \$ 0.112400/\$100	s_0.112400 <sub>/\$100</sub>
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	, 0.917000 <sub>/\$100</sub>

<sup>\* [</sup>Reserved for expansion]

<sup>18 (</sup>Reserved for expansion)

Tex. Tax Code \$26 OB(n)

<sup>&</sup>quot; Tex. Edu. Code §48.2551(a)(3)
" Tex. Tax Code §26 08(i) and Tex. Edu. Code §45.0032

<sup>&</sup>quot; Tex Edu, Code \$548 202(a-1)(2) and 48.202(f)

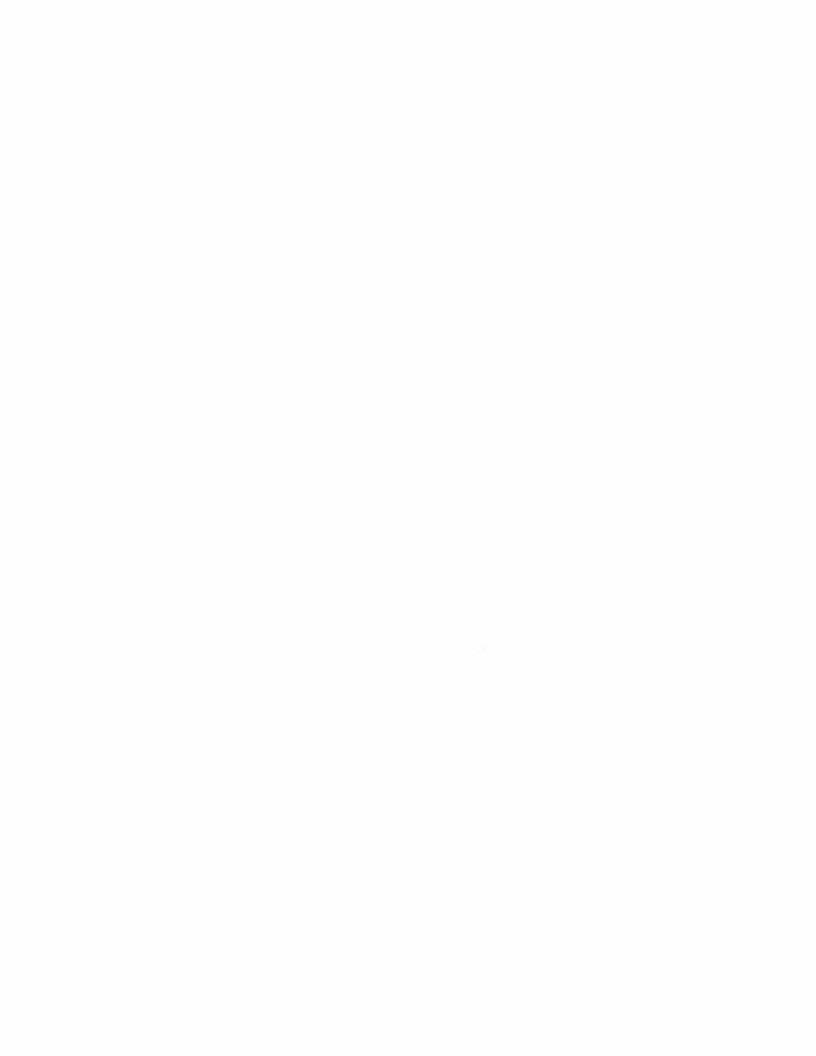
<sup>&</sup>quot; Tex. Edu. Code \$45.0021(a)

<sup>&</sup>lt;sup>23</sup> Tex. Edu. Code \$11,184(b) 24 Tex. Edu. Code \$11.184(b-1)

<sup>&</sup>quot; Tex Edu. Code 5548 255, 48 2551(b)(1) and (b)(2)

<sup>4</sup> Tex Tax Code \$26.08(n)(2)

<sup>27</sup> Tex Edu. Code \$45.003(d)



Lime	Voter-Approval Tax Rate Worksheet	Amount/Rate
Lime 29.	Total 2022 debt to be pald 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, 2022, verify if it meets the amended definition of debt before including it here.   Enter debt amount:  S 423,598  B. Subtract unencumbered fund amount used to reduce total debt.  - \$	Amount/Rate
	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. — \$  D. Adjust debt: Subtract B and C from A.	423,598
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$
31.	The second secon	, 423,598
32.	2022 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%.   A. Enter the 2022 anticipated collection rate certified by the collector, 11 98.50 %  B. Enter the 2021 actual collection rate 98.63 %  C. Enter the 2020 actual collection rate 98.5 %  D. Enter the 2019 actual collection rate 98.35 %	98.35 %
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.  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 2022 to the result.	, 430,704
34.	. 2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	, 268,269,520
35.	. 2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	s 0.160500 /s100
36.	. 2022 voter-approval tax rate. Add Lines 28 and 35.  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 28 and 35. <sup>32</sup>	s 1.077500/s100

# SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet 45	Amount/Rate	
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>23</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>24</sup>	\$	

<sup>&</sup>lt;sup>29</sup> Tex Tax Code 526.012(7) <sup>21</sup> Tex. Tax Code 5526.012(10) and 26.04(b)

Tex Tax Code \$326.04(i)
Tex Tax Code \$326.04(b)
Tex Tax Code \$26.08(g)
Tex Tax Code \$26.08(g)
Tex Tax Code \$26.08(g)
Tex Tax Code \$26.08(g)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$/\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$

# SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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. 35 As such, it must reduce its voter-approval tax rate for the current tax year.

This carrier 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

41. 2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.  42. 2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.  43. Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.  44. 2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).  5 SECTION 5: Total Tax Rate  Indicate the applicable total tax rates as calculated above.  No-New-Revenue Tax Rate.  5 0.95213  5 0.95213	oy Tax	Code Section 26.042(e).  Prior Year Disaster Adjustment Worksheet	Amount/Rate
to a disaster, enter the voter-approval tax rate from the prior year's worksheet.  43. Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.  44. 2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).  SECTION 5: Total Tax Rate  Indicate the applicable total tax rates as calculated above.  No-New-Revenue Tax Rate	41.		\$/\$100
2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).  SECTION 5: Total Tax Rate  Mo-New-Revenue Tax Rate	42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$/\$100
Line 40 (school districts with pollution control).  SECTION 5: Total Tax Rate  Indicate the applicable total tax rates as calculated above.  No-New-Revenue Tax Rate	43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$
No-New-Revenue Tax Rate	44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$/\$100
No-New-Revenue Tax Rate	SE	LTION 5: Total Tax Rate	A SAME SAME
No-New-Revenue lax Rate Enter the 2022 NNR tax rate from Line 25.  Voter-Approval Tax Rate  As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:	ndic	ste the applicable total tax rates as calculated above.	
Voter-Approval Tax Rate		No-New-Revenue Tax Rate	s 0.952130 <sub>/51</sub>
Noter-Approval Tax Rate  As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:  SECTION 6: 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 cemployee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 44  Printed Name of School District Representative  Sign  A analy arable  Sign  A analy arable		Enter the 2022 NNR tax rate from Line 25.	
As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:  SECTION 6: 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 cemployee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 44  Printed Name of School District Representative  Sign  A anama arable  Sign  Brinted Name of School District Representative		Voter-Approval Tax Rate	s 1.077500 <sub>/51</sub>
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 comployee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 34  Printed Name of School District Representative  Sign A Annual Code School District Representative		As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:36	
print here  Dr. Dana Marable  Printed Name of School District Representative  Sign here  AanaMarable	SE	CTION 6: School District Representative Name and Signature	
Printed Name of School District Representative  sign here Dana Marable	Ente emp	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 loyee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 39	the designated officer
sign Dana Marable			
here Dana Marable		Printed Name of School District Representative	
		re Dana Marable	

<sup>&</sup>quot; Tex. Tax Code \$26.042(f) and Tex. Edu. Code \$45.0032(d) " Tex. Tax Code \$26.04(c)



# 2022 Tax Rate Calculation Worksheet

Form 50-884

# School Districts with Chapter 313 Agreements

HUCKABAY ISD 313	254-968-5274
School District's Name	Phone (area code and number)
200 CR 421 STEPHENVILLE TX 76401	www.hisd.us
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 voterapproval 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e) does not require school districts to certify tax rate calculations.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should 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.

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.

#### 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. Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total I&S taxable value. Enter the amount of 2021 taxable value on the 2021 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 288,914,290
2.	2021 tax cellings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 25,229,800
3.	Preliminary 2021 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$\$
4.	2021 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.  A. 2021 l&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement:  5 288,914,290  B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement:  - \$ 216,872,530  C. Subtract B from A.	\$ 72,041,760
5.	Preliminary 2021 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ <u>191,642,730</u>

Tex. Tax Code § 26.012(14)

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code § 26.012(14

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate
5.	2021 total adopted tax rate. Separate the 2021 adopted tax rate into its two components.	
	A. 2021 M&O tax rate:	
	0.0045	
	8. 2021 I&S or debt rate: 5 0.2315 /\$100	
7.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: 5 0	
	B. 2021 values resulting from final court decisions:	
	B. 2021 Values resulting from final court decisions:	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
8.	2021 taxable value subject to an appeal under Chapter 42, as of July 25	
٠.	A. 2021 ARB certified value:	
	B. 2021 disputed value: – 5 <sup>0</sup>	
	C. 2021 undisputed value. Subtract B from A.4	s <sup>0</sup>
9.	2021 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ <sup>0</sup>
10.	2021 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be	
	less than the taxable value for i&S purposes. Add Line 5 and Line 9.	\$_191,642,730
11.	2021 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more	
	than the taxable value for M&O purposes. Add Line 3 and Line 9.	263,684,490
		T.
12.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory.	. 0
	tennory.	\$ 0
13.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does	
	not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value: \$ 2,416,220	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 583,280	
	C. Value loss. Add A and B.6	\$ 2,999,500
14.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not	
	use properties that qualified in 2021.  A. 2021 market value:	
	B. 2022 productivity or special appraised value:	
	C. Value loss. Subtract 8 from A.7	ş 455,660
-	Table disservation by Addition 12 125 and 145	
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 3,455,160
6.	Adjusted 2021 M&O taxable value. Subtract Line 15 from Line 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 M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ 188,187,570
7.	Adjusted 2021 I&S taxable value. Subtract Line 15 from Line 11.	
	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 M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ 260,229,330
	Adjusted 2021 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	s 1,812,999
18.		

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Adjusted 2021 total I&S levy. Multiply Line 68 by Line 17 and divide by \$100.	\$ 602,431
20.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.	
	A. M&O taxes refunded for tax years preceding tax year 2021;	
	B. I&S taxes refunded for tax years preceding tax year 2021:	
21,	Adjusted 2021 M&O levy with refunds. Add Lines 18 and 20A.9	\$ 1.814,524
22.	Adjusted 2021 I&S levy with refunds. Add Lines 19 and 20B. 16	\$ 602,833
23.	Total 2022 1&5 taxable value on the 2022 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 25). These homesteads include homeowners age 65 or older or disabled.   A. Certified values: 12	
	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	
	C. Total 2022 value. Subtract B from A.	§_316,134,392
24.	Total value of properties under protest or not included on certified appraisal roll. <sup>13</sup>	
	A. 2022 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. <sup>14</sup>	
	8. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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	
	C. Total value under protest or not certified. Add A and B.	s <sup>0</sup>
25.	2022 tax ceilings and new property value for Chapter 313 limitations.	
	A. 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable 16	
	B. 2022 Chapter 313 new property value. Enter 2022 new property value of property subject to Chapter 313 agreements. " + \$ 0	
	C. Add A and B.	\$ 25,596,160
26.	2022 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 290,538,232
27.	2022 taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. 2022 l&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement	
	B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement	
	C. Subtract B from A.	s 61,628,000

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012, 26.04(c-2)

Tex. Tax Code § 26.01(c)

Tex. Tax Code § 26.01(c)

Tex. Tax Code § 26.01(d)

Tex. Tax Code § 26.01(d)

Tex. Tax Code § 26.012(6)((A)(i))

Tex. Tax Code § 26.012(6)((A)(ii))

Line	No New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2022 total M&O taxable value. Subtract Line 27C from Line 26.	\$ 228,910,232
29.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	s <u>0</u>
30.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	\$ 7,128,970
31.	Total adjustments to the 2022 taxable value. Add Line 29 and Line 30.	ş 7,128,970
32.	Adjusted 2022 M&O taxable value. Subtract Line 31 from Line 28.	\$ 221,781,262
33.	Adjusted 2022 I&S taxable value. Subtract Line 31 from Line 26.	\$ 283,409,262
34.	2022 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$
35.	2022 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$
36.	2022 NNR total tax rate. Add Line 34 and Line 35.	1.0308

#### SECTION 2: 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. \*\*

- 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.15
- 2. Enrichment Tax Rate: 20 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 the 'copper pennies'. School districts can claim up to 8 'golden pennies, not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. 22

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. 23 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. 24

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate	
37.	2022 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. 25	\$_0.8046/\$100	
38.	2022 enrichment tax rate. Enter the greater of A and B. 26		1
P	A. The district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$/\$100		ı
	B. \$0.05 per \$100 of taxable	\$ 0.0872 /\$100	

<sup>\*</sup> Tex. Tax Code 926.08(n)

<sup>\*\*</sup> Tex. Edu. Code §48.2551(a)(3)

Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

Tex. Edu. Code §45.0021(a)

<sup>\*</sup> Tex. Edu. Code §11,184(b)

<sup>\*\*</sup> Tex. Edu. Code §11.184(b-1)

<sup>11</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>15</sup> Tex. Tax Code \$26.08(n)(2)

ine	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2022 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38.	
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. 37	\$ 0.8918 /\$100
10.	Total 2022 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.	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt \$	
	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 debt	
	D. Adjust debt: Subtract B and C from A	\$ 565,300
11.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 19	\$ <sup>0</sup>
12.	Adjusted 2022 debt. Subtract line 41 from line 40D.	\$ 565,300
13.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from 8, 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%. 30	
	A. Enter the 2022 anticipated collection rate certified by the collector. 1 100.00 %	
	B. Enter the 2021 actual collection rates.	
	C. Enter the 2020 actual collection rate	
	D. Enter the 2019 actual collection rate.	100.00
_	S. Einel die 2019 delas concediminate.	%
14.	2022 debt adjusted for collections. Divide Line 42 by Line 43.	\$
15.	2022 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 290,538,232
16.	2022 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$_0.1945 _/\$100
<b>47.</b>	2022 voter-approval tax rate. Add Lines 39 and 46.	
	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 39 and 46. <sup>32</sup>	1.0863 \$ /\$100

<sup>&</sup>lt;sup>24</sup> Tex. Edu. Code §45.003(e) <sup>25</sup> Tex. Tax Code §526.012(10) and 26.04(b) <sup>36</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2) <sup>37</sup> Tex. Tax Code §26.04(b) <sup>38</sup> Tex. Tax Code §26.08(g)

### SECTION 3: Voter Approval Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	ş <u>0</u>
49.	2022 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 290,538,232
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$_0/\$100
51.	2022 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$

### SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

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. \*\* 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
52.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$1.1949_/\$100
53.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 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/\$100
54.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$0/\$100
55.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$1.0863/\$100

SECTION 5: Total Tax Rate	
Indicate the applicable total tax rates as calculated above.	
No New-Revenue Tax Rate	\$ /\$100
Voter-Approval Tax Rate  As applicable, enter the voter applicable of the Cine 47, 51 or Unit 55. Indicate the line builder  47	\$ /\$100

## SECTION 6: 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. 15

print here		
	Printed Name of School District Representative	
sign here		
	School District Representative	Date

<sup>&</sup>quot; Tex. Tax Code § 26.045(d)

<sup>™</sup> Tex. Tax Code § 26.045(i)

<sup>35</sup> Tex. Tax Code §26.04(c)

# 2022 Tax Rate Calculation Worksheet

Form 50-859

# School Districts without Chapter 313 Agreements

LINGLEVILLE ISD	254-968-2596
School District's Name	Phone (area code and number)
PO BOX 134 LINGLEVILLE TX	www.linglevilte.us
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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form S0-858 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.

#### 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

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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).	s 168,724,495
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>7</sup>	ş 11,558,980
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1	157,165,515
4.	2021 total adopted tax rate	§1.1473/5100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values:  B. 2021 values resulting from final court decisions:  - 5 58,010  C. 2021 value loss. Subtract 8 from A.	s 3,820
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value: 5 0	
	8. 2021 disputed value:	\$0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	ş 3,820
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	5 157,169,335
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. 3	5 0

Tex Tax Code § 26 012/14

Tex Tax Code 5 26 912(14)

Tex Tax Code § 26.012(13) Tex Tax Code § 26.012(13)

Tex. Tax Code 5 26 012(15)

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate	
0.	2021 taxable value lost because property first qualified for an exemption in 2022 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 2022 does not create a new exemption or reduce taxable value.  A. Absolute exemptions. Use 2021 market value:  25,000		
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: +5 828,380		
		852 250	
	C. Value loss. Add A and B. 6	\$ 853,380	
11.	scenic appraisal or public access airport special appralsal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  A. 2021 market value.  S. 211,650  B. 2022 productivity or special appraised value:  - 5 0	211.650	
	C. Value loss. Subtract B from A. 7	\$ 211,000	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,085,030	
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8	s 156,104,305	
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	1,790,984	
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021.		
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15.*  Note: If the governing body of the school district governs a junior college district in accounty with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.	1,792,864	
17.	taxable value of homesteads with tax ceilings (will deduct in line 19) These homesteads include homeowners age 65 or older or disabled. 10  A. Certified values. 11  \$		
	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:		
	300 000 F 1000 F 1000 F 100 F		
	C. Total 2022 value. Subtract B from A.	5 188,405,41	
18.	Total value of properties under protest or not included on certified appraisal roll.		
	A. 2022 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. 11		
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not Included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. 18		
	C. Total value under protest or not certified. Add A and B.	s	
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 19	13.063.51	

Tex Yax Code § 26 012(15)
Fex Tax Code § 26 012(15)
Fex Tax Code § 26 012(15)
Fex Tax Code § 26 012(13)
Tex Tax Code § 26 012(13)
Fex Tax Code § 26 012(26)
Fex Tax Code § 26 012(26)
Fex Tax Code § 26 0114(26)
Fex Tax Code § 26 0114(26)
Fex Tax Code § 26 0114(26)
Fex Tax Code § 26 0114(36)
Fex Tax Code § 26 0114(36)
Fex Tax Code § 26 0114(36)
Fex Tax Code § 26 012(6)(8)

Line	No New Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	175,341,901
21,	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property Enter the 2022 value of property in territory annexed by the school district.	s0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	3,247,890
23.	Total adjustments to the 2022 taxable value, Add lines 21 and 22.	5 3,247,890
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	5 172,094,011
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$1.0417 <sub>/\$100</sub>

#### SECTION 2: Vote: 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.14

- 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, 19
- 2. Enrichment Tax Rate: \*\* 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 with any increases in the guaranteed yield. 21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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. 21

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. "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. 15

Districts should review information from TEA when calculating their voter-approval tax rate,

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
26.	2022 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. 25	s0.8046 <sub>/\$100</sub>
27.	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)  B \$0.05 per \$100 of taxable value  \$ 0.0000  \$ 0.0000  \$ 0.0000  \$ 0.0000  \$ 0.0000  \$ 0.0000	s0.0500 <sub>/\$100</sub>
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. 27	s0.8546 <sub>/\$100</sub>

<sup>[</sup>Reserved for expansion] [Reserved for erpansion]

<sup>&</sup>quot; Tex. Tax Code \$26 08(n)

<sup>\*</sup> Tex Edu Code \$48.2551(a)(3)

Tex Tax Code \$26.08(j) and Tex. Edu. Code \$45.0032
Tex. Edu. Code \$548 202(a-1)(2) and 48 202(f)

P Tex Edu Code \$45,0021(a)

Tex Edu Code \$11 184(b) Tex Edu Code \$11.184(b-1)

Tex. Edu. Code \$548 255, 48 255 1(b)(1) and (b)(2)
Tex Tex Code \$26 08(n)(2)
Tex Edu Code \$45 003(e)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 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.  **  Enter debt amount:  \$ 452,332   B. Subtract unencumbered fund amount used to reduce total debt.  - 5  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.  - 5  0  Adjust debt: Subtract B and C from A.	452,332
	D. Adjust depti subtract 6 and C roun A.	\$ 452,332
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. P	s0
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ 452,332
32.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from 8, 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%. 10  A. Enter the 2022 anticipated collection rate certified by the collector. 11 100.00  B. Enter the 2021 actual collection rate 100.00  C. Enter the 2020 actual collection rate 102.00  D. Enter the 2019 actual collection rate 96.00	100.00 🍫
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.  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 2022 to the result.	s452,332
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s 175,341,901
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	s 0.2579 /5100
36.	2022 voter-approval tax rate. Add Lines 28 and 35.  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 28 and 35. <sup>32</sup>	s <u>1.1125</u> /\$100

### SECTION 3: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Work sheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	5 0

- Tex Tax Code § 26 012(7)
- \*\* Tex. Tax Code § 26 011(2)?

  \*\* Tex. Tax Code § 26 01(2); 10) and 26 04(b)

  \*\* Tex. Tax Code § 26 04(b), (b-1) and (b-2)

  \*\* Tex. Tax Code § 26 04(b)

  \*\* Tex. Tax Code § 26 04(d)

  \*\* Tex. Tax Code § 26 045(d)

  \*\* Tex. Tax Code § 26 045(d)

  \*\* Tex. Tax Code § 26 045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	5 175,341,901
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	s0/\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.1125 /S100

# SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

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, \*\* As such, it must reduce its voterapproval 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
41.	2021 adopted tax rate. Enter the rate In Line 4 of the No-New-Revenue Tax Rate Worksheet.	s1.1473 <sub>/5100</sub>
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s9s100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	s9s100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control)	\$ 1.11255100

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	\$1.0417_/\$100
Enter the 2022 NNR tax rate from Line 25.	
Voter-Approval Tax Rate	5 1.1125 /5100

## SECTION 6: 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.

print here	Dee Cee McDougal		
	Printed Name of School District Representative		

School District Refer Light Rive Moughl

8-5-2022

Tex Tax Code \$26 042(f) and Tex Edu, Code § 45 0032(d)
Tex Tax Code \$26 04(c)