Texas Comptroller of Public Accounts Form 50-856
updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Copy

01-COUNTY GENERAL (2022)

Taxing Unit's Address, City, State, Zip Code | Phone (area code and number) | 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 I

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 u

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.

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 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] Tex. Tax Code § 26.012(14)		$291,040,000
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$291,040,000
4.	**2021 total adopted tax rate.**		0.50860000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2021 ARB certified value:	$0	
	B. 2021 disputed value:	$0	
	C. 2021 undisputed value. Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$291,040,000
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $70,050 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $115,890 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		**$185,940**
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:** $102,690 **B. 2022 productivity or special appraised value:** $1,340 **C. Value loss.** Subtract B from A.[7] Tex. Tax Code § 26.012(15)		**$101,350**
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		**$287,290**
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		**$0**
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		**$290,752,710**
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		**$1,478,768**
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] Tex. Tax Code § 26.012(13)		**$0**
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		**$1,478,768**
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $478,641,265 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		**$478,641,265**

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts		Form 50-856
Line	**No-New-Revenue Tax Rate Worksheet**	**Amount/Rate**
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d) **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] Tex. Tax Code § 26.01(c) — $0 **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] Tex. Tax Code § 26.01(d) — $0 **C. Total value under protest or not certified.** Add A and B.	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest $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. [16] Tex. Tax Code § 26.012(6)(B)	$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)	$478,641,265
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] Tex. Tax Code § 26.012(17)	$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 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 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] Tex. Tax Code § 26.012(17)	$75,600.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$75,600.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$478,565,665
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)	Special 0.0683412 + General 0.3090001 =
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] Tex. Tax Code § 26.04(d)	0.377413 0.00000000

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		0.50860000
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.		$291,040,000
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$1,480,229
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. **2021 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. **Add Line 30 to 31D.**		$1,480,229
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$478,565,665
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.30930540
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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.	$64,847	
	B. **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	$15,516	
	C. Subtract B from A and divide by Line 32 and multiply by $100	0.01030809	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.01030800
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	$8,420	
	B. **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	$7,378	
	C. Subtract B from A and divide by Line 32 and multiply by $100	0.00021773	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00021773

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts		Form 50-856
Line	**Voter-Approval Tax Rate Worksheet**	**Amount/Rate**
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]	
	A. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals 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. $22,300	
	B. **2021 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals 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. $17,852	
	C. Subtract B from A and divide by Line 32 and multiply by $100 0.00092944	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100 0.000186516	
	E. Enter the lesser of C and D. If not applicable, enter 0.	0.00018651
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]	
	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 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals 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 0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100 0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0.00000000
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 $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 0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0. 0	
		0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.32001764
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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 0.00000000	
	C. Add Line 40B to Line 39.	0.32001764
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.	0.33121800

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.[27]	
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.[28 Tex. Tax Code § 26.012(7)] 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.	$0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector.[29 Tex. Tax Code § 26.012(10) and 26.04(b)]	

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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 Tex. Tax Code § 26.04(b)] 98.00% B. Enter the 2021 actual collection rate. 98.77% C. Enter the 2020 actual collection rate 98.16% D. Enter the 2019 actual collection rate. 98.16% 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 Tex. Tax Code § 26.04(h), (h-1) and (h-2)]	98.00%
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	478,641,265
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.00000000
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	0.33121800
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.	0.00000000
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.	Special 0.0819160 + General 0.33121800 = 0.413134

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32] 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, skip this line.	$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.	$478,641,265
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
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.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [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	$478,641,265
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	0 0.00000000
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. If the year is prior to 2021, enter zero.	0.020477 0.00000000
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 2021, enter zero	0 0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.020477 0.00000000
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).	0.433611 0.00000000

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.32001764
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$478,641,265
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100	0.104462368
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	**De minimis rate.** Add Lines 68, 70 and 71.	0.42448001

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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 f

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 disast

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.50860000
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. 48 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 el	0.50860000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$290,752,710
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$478,565,665
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49 Tex. Tax Code §26.042(b)]	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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 — .377341 — 0.00000000

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 — 0.433611 — 0.00000000

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. De Minimis - #72 - 0.42448 — 0.00000000

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 Tex. Tax Code §§ 26.04(c-2) and (d-2)]

print here: mitzi welch
Printed Name of Taxing Unit Representative

sign here: Mitzi Welch
Tax Unit Representative — Date: 7/28/2022

* #27 & #50 are combined to give a tax rate as a whole for General

The Special (Road & Bridge) will be allocated from the above Tax Rate that is chosen, and then we will adopt them Separately in Commissioners Court. One for General and One for Road & Bridge — Mitzi

Texas Comptroller of Public Accounts Form 50-856
updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

01R-COUNTY SPECIAL (2022)

[redacted] Phone (area code and number)
[redacted] 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 I

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 u

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.

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 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] Tex. Tax Code § 26.012(14)		$288,273,840
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$288,273,840
4.	**2021 total adopted tax rate.**		0.11296000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2021 ARB certified value:	$0	
	B. 2021 disputed value:	$0	
	C. 2021 undisputed value. Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$288,273,840
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $70,050 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $226,320 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		**$296,370**
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:** $102,690 **B. 2022 productivity or special appraised value:** $1,340 **C. Value loss.** Subtract B from A.[7] Tex. Tax Code § 26.012(15)		**$101,350**
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		**$397,720**
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		**$0**
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		**$287,876,120**
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		**$325,185**
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] Tex. Tax Code § 26.012(13)		**$0**
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		**$325,185**
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $475,901,150 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		**$475,901,150**

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d) **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] Tex. Tax Code § 26.01(c) — $0 **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] Tex. Tax Code § 26.01(d) — $0 **C. Total value under protest or not certified.** Add A and B.	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest $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. [16] Tex. Tax Code § 26.012(6)(B)	$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)	$475,901,150
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] Tex. Tax Code § 26.012(17)	$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 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 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] Tex. Tax Code § 26.012(17)	$75,600.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$75,600.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$475,825,550
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)	0.0683412
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] Tex. Tax Code § 26.04(d)	0.0683412

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		0.11296000
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.		$288,273,840
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$325,634
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. Add Line 30 to 31D.		$325,634
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$475,825,550
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.06843561
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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.	$64,847	
	B. 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	$15,516	
	C. Subtract B from A and divide by Line 32 and multiply by $100	0.01036746	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.01036750
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	$8,420	
	B. 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	$7,378	
	C. Subtract B from A and divide by Line 32 and multiply by $100	0.00021899	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00021899

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts			Form 50-856
Line	**Voter-Approval Tax Rate Worksheet**		**Amount/Rate**
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]		
	A. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals 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.	$22,300	
	B. **2021 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals 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.	$17,852	
	C. Subtract B from A and divide by Line 32 and multiply by $100	0.00093480	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	0.00018759	
	E. Enter the lesser of C and D. If not applicable, enter 0.		0.00012450
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]		
	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 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals 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	0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		0.00000000
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	$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	0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0	
			0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		0.07914660
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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	0.00000000	
	C. Add Line 40B to Line 39.		0.07914660
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.		0.08191600

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. [27]	0.00000000
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. [28 Tex. Tax Code § 26.012(7)]	
	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.	$0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29 Tex. Tax Code § 26.012(10) and 26.04(b)]	$0

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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 Tex. Tax Code § 26.04(b)] 98.00% B. Enter the 2021 actual collection rate. 98.79% C. Enter the 2020 actual collection rate 98.16% D. Enter the 2019 actual collection rate. 98.16% 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 Tex. Tax Code § 26.04(h), (h-1) and (h-2)]	98.00%
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	475,901,150
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.00000000
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	0.08191600
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.	0.00000000
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.	0.081916 0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32] 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, skip this line.	$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.	$475,901,150
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
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.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [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	$475,901,150
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	Special 0 0.00000000
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. If the year is prior to 2021, enter zero.	Special 0.00408 0.00000000
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 2021, enter zero	0 0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.00408 0.00000000
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).	0.085996 0.00000000

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.07914660
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$475,901,150
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100	0.105063835
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	**De minimis rate.** Add Lines 68, 70 and 71.	0.18421044

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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 f

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 disast

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.11296000
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. 48 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 ele	0.11296000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$287,876,120
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$475,825,550
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49] Tex. Tax Code §26.042(b)	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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). 0.0683412 0.00000000

Indicate the line number used: #27 0

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). #67-0.085996

Indicate the line number used: #67 0

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. #72- 0.1842104 0.00000000

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] Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here MITZI WELCH

Printed Name of Taxing Unit Representative

sign here

Tax Unit Representative 7/28/2022 Date

* Since Road & Bridge gave a $3,000 exemption it has to be calculated on a separate work sheet, and then calculated online #27 and #50. The Special (Road & Bridge) will be calculated with the General worksheet as a whole, and then CC will allocate the amount that went for Road & Bridge tax. Mitzi

Texas Comptroller of Public Accounts Form 50-856

updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

11-KNOX CITY (2022) 940-459-3891

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 I

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 u

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.

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 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] Tex. Tax Code § 26.012(14)		$27,769,940
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$27,769,940
4.	**2021 total adopted tax rate.**		0.76794000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2021 ARB certified value:	$0	
	B. 2021 disputed value:	$0	
	C. 2021 undisputed value. Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$27,769,940
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $52,590 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $46,630 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		$99,220
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] Tex. Tax Code § 26.012(15)		$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		$99,220
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		$0
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		$27,670,720
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		$212,495
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] Tex. Tax Code § 26.012(13)		$0
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		$212,495
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $30,213,200 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		$30,213,200

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts		Form 50-856
Line	**No-New-Revenue Tax Rate Worksheet**	**Amount/Rate**
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d)	
	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] Tex. Tax Code § 26.01(c) — $0	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest
	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] Tex. Tax Code § 26.01(d) — $0	
	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. [16] Tex. Tax Code § 26.012(6)(B)	$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)	$30,213,200
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] Tex. Tax Code § 26.012(17)	$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 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 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] Tex. Tax Code § 26.012(17)	$0.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$0.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$30,213,200
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)	0.7033169
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] Tex. Tax Code § 26.04(d)	0.00000000

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		0.76794000
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.		$27,769,940
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$213,256
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. Add Line 30 to 31D.		$213,256
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$30,213,200
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.70583876
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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	
	B. 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	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	
	B. 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. Subtract B from A and divide by Line 32 and multiply by $100	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts			Form 50-856
Line	**Voter-Approval Tax Rate Worksheet**		**Amount/Rate**
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]		
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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 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	0.00000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D. If not applicable, enter 0.		0.00000000
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]		
	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 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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	0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		0.00000000
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	$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	0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0	
			0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		0.70583876
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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	0.00000000	
	C. Add Line 40B to Line 39.		0.70583876
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.		0.73054311

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. [27]	0.00000000
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. [28] Tex. Tax Code § 26.012(7)	
	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.	$0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29] Tex. Tax Code § 26.012(10) and 26.04(b)	$0

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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] Tex. Tax Code § 26.04(b) 96.00% **B.** Enter the 2021 actual collection rate. 95.99% **C.** Enter the 2020 actual collection rate 94.19% **D.** Enter the 2019 actual collection rate. 96.26% **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%. [31] Tex. Tax Code § 26.04(h), (h-1) and (h-2)	96.00%
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	30,213,200
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.00000000
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	0.73054311
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.	0.00000000
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.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32 Tex. Tax Code § 26.041(d)] 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, skip this line.	$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 Tex. Tax Code § 26.041(i)] 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 Tex. Tax Code § 26.041(d)] - 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.	$30,213,200
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
55.	**2022 NNR tax rate, unadjusted for sales tax.** [35 Tex. Tax Code § 26.04(c)] Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36 Tex. Tax Code § 26.04(c)] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [37 Tex. Tax Code § 26.045(d)] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38 Tex. Tax Code § 26.045(i)]	$0
60.	**2022 total taxable value.** Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	$30,213,200
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	0.02964000
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. If the year is prior to 2021, enter zero.	0.02772200
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 2021, enter zero	0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.05736200
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).	0.78790511

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.70583876
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$30,213,200
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100	1.654905803
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	**De minimis rate.** Add Lines 68, 70 and 71.	2.36074457

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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 f

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 disast

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.76794000
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. 48 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 el	0.76794000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$27,670,720
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$30,213,200
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49] Tex. Tax Code §26.042(b)	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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). **0.73054311**

Indicate the line number used: **26**

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). **0.78790511**

Indicate the line number used: **67**

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. **2.36074457**

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] Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here MITZI WELCH

Printed Name of Taxing Unit Representative

sign here

Tax Unit Representative

8/12/2022

Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts Form 50-856

updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

13-BENJAMIN CITY (2022)

Taxing Unit's Address, City, State, Zip Code Phone (area code and number)

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.

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 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] Tex. Tax Code § 26.012(14)		$6,261,090
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$6,261,090
4.	**2021 total adopted tax rate.**		0.62956000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2021 ARB certified value:	$0	
	B. 2021 disputed value:	$0	
	C. 2021 undisputed value. Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$6,261,090
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $0 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $6,680 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		$6,680
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] Tex. Tax Code § 26.012(15)		$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		$6,680
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		$0
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		$6,254,410
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		$39,375
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] Tex. Tax Code § 26.012(13)		$0
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		$39,375
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $6,634,950 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		$6,634,950

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d)	
	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] Tex. Tax Code § 26.01(c) — $0	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest
	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] Tex. Tax Code § 26.01(d) — $0	
	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. [16] Tex. Tax Code § 26.012(6)(B)	$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)	$6,634,950
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] Tex. Tax Code § 26.012(17)	$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 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 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] Tex. Tax Code § 26.012(17)	$0.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$0.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$6,634,950
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)	0.5934523
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] Tex. Tax Code § 26.04(d)	0.00000000

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		0.62956000
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.		$6,261,090
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$39,417
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. Add Line 30 to 31D.		$39,417
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$6,634,950
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.59408614
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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	
	B. 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	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	
	B. 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. Subtract B from A and divide by Line 32 and multiply by $100	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]		
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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 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	0.00000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D. If not applicable, enter 0.		0.00000000
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]		
	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 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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	0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		0.00000000
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	$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	0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0	
			0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		0.59408614
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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	0.00000000	
	C. Add Line 40B to Line 39.		0.59408614
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.		0.61487900

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. [27] Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	0.00000000
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. [28] Tex. Tax Code § 26.012(7)	
	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.	$0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29] Tex. Tax Code § 26.012(10) and 26.04(b)	$0

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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] Tex. Tax Code § 26.04(b) 96.60% B. Enter the 2021 actual collection rate. 96.55% C. Enter the 2020 actual collection rate 96.60% D. Enter the 2019 actual collection rate. 98.70% 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] Tex. Tax Code § 26.04(h), (h-1) and (h-2)	96.60%
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	6,634,950
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.00000000
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	0.61487900
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.	0.00000000
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.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32] 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, skip this line.	$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.	$6,634,950
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
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.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [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	$6,634,950
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	0.02480000
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. If the year is prior to 2021, enter zero.	0.00000000
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 2021, enter zero	0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.02480000
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).	0.63967900

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.59408614
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$6,634,950
70.	**Rate necessary to impose $500,000 in taxes**. Divide $500,000 by Line 69 and multiply by $100	7.535851815
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	**De minimis rate.** Add Lines 68, 70 and 71.	8.12993795

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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. In future tax years, this section will also 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.62956000
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. 48 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.	0.62956000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$6,254,410
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$6,634,950
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49 Tex. Tax Code §26.042(b)]	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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). **0.59345230**

Indicate the line number used: 26

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). **0.63967900**

Indicate the line number used: 67

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. **8.12993700**

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 Tex. Tax Code §§ 26.04(c-2) and (d-2)]

print here: mitzi welch

Printed Name of Taxing Unit Representative

sign here

Tax Unit Representative

8/19/2022

Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts Form 50-856

updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

10-GOREE CITY (2022)

Taxing Unit's Address, City, State, Zip Code | Phone (area code and number) | 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.

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 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] Tex. Tax Code § 26.012(14)		$3,508,326
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$3,508,326
4.	**2021 total adopted tax rate.**		1.02790000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2021 ARB certified value:**	$0	
	B. **2021 disputed value:**	$0	
	C. **2021 undisputed value.** Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$3,508,326
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $13,250 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $7,390 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		$20,640
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] Tex. Tax Code § 26.012(15)		$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		$20,640
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		$0
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		$3,487,686
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		$35,850
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] Tex. Tax Code § 26.012(13)		$0
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		$35,850
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $3,842,930 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		$3,842,930

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d)	
	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] Tex. Tax Code § 26.01(c) — $0	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest
	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] Tex. Tax Code § 26.01(d) — $0	
	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. [16] Tex. Tax Code § 26.012(6)(B)	$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)	$3,842,930
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] Tex. Tax Code § 26.012(17)	$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 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 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] Tex. Tax Code § 26.012(17)	$0.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$0.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$3,842,930
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)	0.9328800
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] Tex. Tax Code § 26.04(d)	0.00000000

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		1.02790000
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.		$3,508,326
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$36,062
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. Add Line 30 to 31D.		$36,062
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$3,842,930
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.93840072
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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	
	B. 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	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	
	B. 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. Subtract B from A and divide by Line 32 and multiply by $100	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000

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Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]		
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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 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	0.00000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D. If not applicable, enter 0.		0.00000000
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]		
	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 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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	0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		0.00000000
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	$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	0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0	
			0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		0.93840072
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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	0.00000000	
	C. Add Line 40B to Line 39.		0.93840072
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.		0.97124400

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. [27] Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	0.00000000
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. [28] Tex. Tax Code § 26.012(7) **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.	$0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29] Tex. Tax Code § 26.012(10) and 26.04(b)	$0

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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] Tex. Tax Code § 26.04(b) 92.00% B. Enter the 2021 actual collection rate. 93.86% C. Enter the 2020 actual collection rate 91.70% D. Enter the 2019 actual collection rate. 92.70% 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] Tex. Tax Code § 26.04(h), (h-1) and (h-2)	92.00%
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	3,842,930
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.00000000
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	0.97124400
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.	0.00000000
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.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32] 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, skip this line.	$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.	$3,842,930
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
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.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [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	$3,842,930
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	0.04110000
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. If the year is prior to 2021, enter zero.	0.03780000
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 2021, enter zero	0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.07890000
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).	1.05014400

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.93840072
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$3,842,930
70.	**Rate necessary to impose $500,000 in taxes**. Divide $500,000 by Line 69 and multiply by $100	13.01090574
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	**De minimis rate.** Add Lines 68, 70 and 71.	13.94930647

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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. In future tax years, this section will also 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	1.02790000
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. 48 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.	1.02790000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$3,487,686
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$3,842,930
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49] Tex. Tax Code §26.042(b)	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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). **0.93288800**

Indicate the line number used: 26

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). **1.05014400**

Indicate the line number used: 67

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. **13.94930000**

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] Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here: mitzi welch
Printed Name of Taxing Unit Representative

sign here: Mitzi Welch
Tax Unit Representative

8/19/2022
Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts Form 50-856

updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

12-CITY OF MUNDAY (2022)

Taxing Unit's Address, City, State, Zip Code | Phone (area code and number) | 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.

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 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] Tex. Tax Code § 26.012(14)		$27,660,875
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$27,660,875
4.	**2021 total adopted tax rate.**		1.19748000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2021 ARB certified value:**	$0	
	B. **2021 disputed value:**	$0	
	C. **2021 undisputed value.** Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$27,660,875
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $4,210 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $33,450 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		$37,660
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] Tex. Tax Code § 26.012(15)		$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		$37,660
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		$0
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		$27,623,215
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		$330,782
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] Tex. Tax Code § 26.012(13)		$0
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		$330,782
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $30,894,959 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		$30,894,959

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d)		
	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] Tex. Tax Code § 26.01(c)	$0	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest
	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] Tex. Tax Code § 26.01(d)	$0	
	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. [16] Tex. Tax Code § 26.012(6)(B)		$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)		$30,894,959
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] Tex. Tax Code § 26.012(17)		$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 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 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] Tex. Tax Code § 26.012(17)		$0.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.		$0.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.		$30,894,959
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)		1.0706681
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] Tex. Tax Code § 26.04(d)		0.00000000

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		1.07298000
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.		$27,660,875
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$296,796
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. Add Line 30 to 31D.		$296,796
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$30,894,959
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.96066046
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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	
	B. 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	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	
	B. 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. Subtract B from A and divide by Line 32 and multiply by $100	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]		
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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 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	0.00000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D. If not applicable, enter 0.		0.00000000
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]		
	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 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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	0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		0.00000000
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	$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	0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0	
			0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		0.96066046
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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	0.00000000	
	C. Add Line 40B to Line 39.		0.96066046
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.		0.99428350

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. [27] Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	0.00000000
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. [28] Tex. Tax Code § 26.012(7)	
	Enter debt amount $28,535	
	B. Subtract **unencumbered fund amount** used to reduce total debt. $1,013	
	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.	$27,522
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29] Tex. Tax Code § 26.012(10) and 26.04(b)	

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.	$27,522
45.	**2022 anticipated collection rate.**	
	A. Enter the 2022 anticipated collection rate certified by the collector. [30] Tex. Tax Code § 26.04(b) 96.00%	
	B. Enter the 2021 actual collection rate. 96.94%	
	C. Enter the 2020 actual collection rate 97.97%	
	D. Enter the 2019 actual collection rate. 97.74%	
	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] Tex. Tax Code § 26.04(h), (h-1) and (h-2)	96.00%
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.	28668.75
47.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	30,894,959
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.09279426
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	1.08707776
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.	0.09279426
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.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32] 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, skip this line.	$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.	$30,894,959
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
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.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [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	$30,894,959
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	0.01831000
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. If the year is prior to 2021, enter zero.	0.03241000
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 2021, enter zero	0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.05072000
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).	1.13779000

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.96066046
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$30,894,959
70.	**Rate necessary to impose $500,000 in taxes**. Divide $500,000 by Line 69 and multiply by $100	1.618387
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.09279426
72.	**De minimis rate.** Add Lines 68, 70 and 71.	2.67184173

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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. In future tax years, this section will also 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	1.19748000
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. 48 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.	1.19748000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$27,623,215
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$30,894,959
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49] Tex. Tax Code §26.042(b)	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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). 1.07066810

Indicate the line number used: 26

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). 1.13779000

Indicate the line number used: 49

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. 2.57904700

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] Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here: mitzi welch

Printed Name of Taxing Unit Representative

sign here

Tax Unit Representative

8/22/2022

Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts Form 50-856

updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

50-HOSPITAL (2022)

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.

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 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] Tex. Tax Code § 26.012(14)		$291,040,000
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$291,040,000
4.	**2021 total adopted tax rate.**		0.32353000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2021 ARB certified value:**	$0	
	B. **2021 disputed value:**	$0	
	C. **2021 undisputed value.** Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$291,040,000
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $70,050 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $115,890 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		**$185,940**
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:** $102,690 **B. 2022 productivity or special appraised value:** $1,340 **C. Value loss.** Subtract B from A.[7] Tex. Tax Code § 26.012(15)		**$101,350**
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		**$287,290**
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		**$0**
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		**$290,752,710**
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		**$940,672**
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] Tex. Tax Code § 26.012(13)		**$0**
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		**$940,672**
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $478,641,265 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		**$478,641,265**

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d)	
	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] Tex. Tax Code § 26.01(c) — $0	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest
	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] Tex. Tax Code § 26.01(d) — $0	
	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. [16] Tex. Tax Code § 26.012(6)(B)	$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)	$478,641,265
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] Tex. Tax Code § 26.012(17)	$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 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 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] Tex. Tax Code § 26.012(17)	$75,600.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$75,600.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$478,565,665
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)	0.1965607
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] Tex. Tax Code § 26.04(d)	0.00000000

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		0.32353000
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.		$291,040,000
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$941,602
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. Add Line 30 to 31D.		$941,602
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$478,565,665
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.19675497
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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	
	B. 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	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	$1,534,204	
	B. 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	$1,005,431	
	C. Subtract B from A and divide by Line 32 and multiply by $100	0.11049121	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.11049121

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]		
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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 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	0.00000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D. If not applicable, enter 0.		0.00000000
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]		
	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 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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	0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		0.00000000
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	$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	0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0	
			0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		0.30724618
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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	0.00000000	
	C. Add Line 40B to Line 39.		0.30724618
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.		0.33182580

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. [27] Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	0.00000000
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. [28] Tex. Tax Code § 26.012(7)	
	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.	$0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29] Tex. Tax Code § 26.012(10) and 26.04(b)	$0

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form **50-856**

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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] Tex. Tax Code § 26.04(b) 98.00% B. Enter the 2021 actual collection rate. 98.23% C. Enter the 2020 actual collection rate 98.16% D. Enter the 2019 actual collection rate. 98.16% 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] Tex. Tax Code § 26.04(h), (h-1) and (h-2)	98.00%
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	478,641,265
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.00000000
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	0.33182580
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.	0.00000000
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.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32] 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, skip this line.	$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.	$478,641,265
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
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.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [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	$478,641,265
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	0.00000000
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. If the year is prior to 2021, enter zero.	0.00000000
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 2021, enter zero	0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.00000000
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).	0.00000000

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.30724618
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$478,641,265
70.	**Rate necessary to impose $500,000 in taxes**. Divide $500,000 by Line 69 and multiply by $100	0.104462368
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	**De minimis rate.** Add Lines 68, 70 and 71.	0.41170854

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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. In future tax years, this section will also 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.32353000
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. 48 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.	0.32353000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$290,752,710
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$478,565,665
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49] Tex. Tax Code §26.042(b)	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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). **0.19656000**

Indicate the line number used: **26**

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). **0.33182500**

Indicate the line number used: **49**

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. **0.00000000**

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] Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here MITZI WELCH

Printed Name of Taxing Unit Representative

sign here

Tax Unit Representative

8/19/2022

Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts Form 50-856

updated 6/22/2022

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

60-DRAINAGE (2022)

Taxing Unit's Address, City, State, Zip Code Phone (area code and number) 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.

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 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] Tex. Tax Code § 26.012(14)		$27,816,005
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.[2] Tex. Tax Code § 26.012(14)		$0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$27,816,005
4.	**2021 total adopted tax rate.**		0.05988000
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] Tex. Tax Code § 26.012(13)		$0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2021 ARB certified value:	$0	
	B. 2021 disputed value:	$0	
	C. 2021 undisputed value. Subtract B from A.[4] Tex. Tax Code § 26.012(13)		$0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$27,816,005
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] Tex. Tax Code § 26.012(15)	$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, goodsin-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:** $4,210 **B. Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: $35,510 **C. Value loss.** Add A and B.[6] Tex. Tax Code § 26.012(15)		$39,720
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] Tex. Tax Code § 26.012(15)		$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C		$39,720
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.[8] Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.		$0
14.	**Adjusted 2021 taxable value.** Subtract Line 12 and Line 13 from Line 8.		$27,776,285
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100		$16,632
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] Tex. Tax Code § 26.012(13)		$0
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] Tex. Tax Code § 26.012(13)		$16,632
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] Tex. Tax Code § 26.012, 26.04(c-2) **A. Certified values:** $31,058,159 **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: $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] Tex. Tax Code § 26.03(c) $0 **E. Total 2022 value.** Add A and B, then subtract C and D.		$31,058,159

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] Tex. Tax Code § 26.01(c) and (d)		
	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] Tex. Tax Code § 26.01(c)	$0	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest
	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] Tex. Tax Code § 26.01(d)	$0	
	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. [16] Tex. Tax Code § 26.012(6)(B)		$0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17] Tex. Tax Code § 26.012(6)		$31,058,159
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] Tex. Tax Code § 26.012(17)		$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 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 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] Tex. Tax Code § 26.012(17)		$0.00
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.		$0.00
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.		$31,058,159
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20] Tex. Tax Code § 26.04(c)		0.0535526
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] Tex. Tax Code § 26.04(d)		0.00000000

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.

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	**2021 M&O tax rate. Enter the 2021 M&O tax rate.**		0.05988000
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.		$27,816,005
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$16,656
31.	**Adjusted 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	$0	
	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	$0	
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$0	
	E. Add Line 30 to 31D.		$16,656
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet		$31,058,159
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31 by Line 32 and multiply by $100.		0.05362914
34.	**Rate adjustment for state criminal justice mandate.** [23] Tex. Tax Code § 26.044		
	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	
	B. 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	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000
35.	**Rate adjustment for indigent health care expenditures.** [24] Tex. Tax Code § 26.0442		
	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	
	B. 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. Subtract B from A and divide by Line 32 and multiply by $100	0.00000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		0.00000000

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25 Tex. Tax Code § 26.0442]		
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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 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	0.00000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D. If not applicable, enter 0.		0.00000000
37.	**Rate adjustment for county hospital expenditures.** [26 Tex. Tax Code § 26.0443]		
	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 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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	0.00000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	0	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		0.00000000
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	$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	0.00000000	
	D. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0	
			0.00000000
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		0.05362914
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** 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	0.00000000	
	C. Add Line 40B to Line 39.		0.05362914
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.		0.05550610

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. [27] Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	0.00000000
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. [28] Tex. Tax Code § 26.012(7)	
	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.	$0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29] Tex. Tax Code § 26.012(10) and 26.04(b)	$0

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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] Tex. Tax Code § 26.04(b) 96.00%	
	B. Enter the 2021 actual collection rate. 97.18%	
	C. Enter the 2020 actual collection rate 96.06%	
	D. Enter the 2019 actual collection rate. 95.33%	
	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] Tex. Tax Code § 26.04(h), (h-1) and (h-2)	96.00%
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	31,058,159
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	0.00000000
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	0.05550610
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.	0.00000000
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.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	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. [32 Tex. Tax Code § 26.041(d)] 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, skip this line.	$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 Tex. Tax Code § 26.041(i)] 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 Tex. Tax Code § 26.041(d)] - 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.	$31,058,159
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	0.00000000
55.	**2022 NNR tax rate, unadjusted for sales tax.** [35 Tex. Tax Code § 26.04(c)] Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
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
57.	**2022 voter-approval tax rate, unadjusted for sales tax.** [36 Tex. Tax Code § 26.04(c)] Enter the rate from Line 49,Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval 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. 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.

Line	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. [37 Tex. Tax Code § 26.045(d)] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38 Tex. Tax Code § 26.045(i)]	$0
60.	**2022 total taxable value.** Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	$31,058,159
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	0
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).	0.00000000

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 Tex. Tax Code § 26.013(a) 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 2021; 40 Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 Tex. Tax Code §§ 26.0501(a) and (c) 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 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43 Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
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. If the year is prior to 2022, enter zero.	0.00000000
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. If the year is prior to 2021, enter zero.	0.00212000
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 2021, enter zero	0.00000000
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	0.00212000
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).	0.05550610

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. 44 Tex. Tax Code § 26.012(8-a)

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 Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.05362914
69.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	$31,058,159
70.	**Rate necessary to impose $500,000 in taxes**. Divide $500,000 by Line 69 and multiply by $100	1.60988293
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	**De minimis rate.** Add Lines 68, 70 and 71.	1.66351207

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 Tex. Tax Code §26.042(b)

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 Tex. Tax Code §26.042(f)

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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. In future tax years, this section will also 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.05988000
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. 48 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.	0.05988000
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	0.00000000
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	$27,776,285
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$0.00
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	$31,058,159
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49] Tex. Tax Code §26.042(b)	0.00000000
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).	0.00000000

SECTION 8: Total Tax Rate

Indicate 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). **0.05355260**

Indicate the line number used: 26

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). **0.05550610**

Indicate the line number used: 49

De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72. **1.66351200**

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] Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here: Mitzi Welch
Printed Name of Taxing Unit Representative

sign here:
Tax Unit Representative

8/19/2022
Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

Combined Haskell & Knox

2022 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

NORTH CENTRAL TX MUN WATER AUTH
Water District Name

940-422-4051
Phone *(area code and number)*

PO BOX 36, MUNDAY TX 76371
Water District's Address, City, State, ZIP Code

WWW.NCTMWA.ORG
Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.035 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of the developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	**2021 average appraised value of residence homestead.** [1]	$ 52,820
2.	**2021 general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [2]	$ 0
3.	**2021 average taxable value of residence homestead.** Line 1 minus Line 2.	$ 52,820
4.	**2021 adopted M&O tax rate.**	$ 0.100000 /$100
5.	**2021 M&O tax on average residence homestead.** Multiply Line 3 by Line 4, divide by $100.	$ 52.82
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.035. [3]	$ 54.66
7.	**2022 average appraised value of residence homestead.**	$ 58,334
8.	**2022 general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [4]	$ 0
9.	**2022 average taxable value of residence homestead.** Line 7 minus Line 8.	$ 58,334
10.	**Highest 2022 M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [5]	$ 0.093701 /$100
11.	**2022 debt tax rate.**	$ 0 /$100
12.	**2022 contract tax rate.**	$ 0 /$100
13.	**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.	$ 0.000350 /$100
14.	**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. If the year is prior to 2020, enter zero.	$ 0.000078 /$100

[1] Tex. Water Code § 49.236(a)(2)(C)
Tex. Water Code § 49.236(a)(2)(D)
[3] Tex. Water Code § 49.23602(a)(2)(A)
[4] Tex. Water Code § 49.236(a)(2)(E)
[5] Tex. Water Code § 49.236(a)(2)(F)

Line	Worksheet	Amount/Rate
15.	**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
16.	**2022 total unused increment rate.** [6] Add Lines 13, 14 and 15.	$ 0.000428 /$100
17.	**2022 voter-approval tax rate.** Add lines 10, 11, 12 and 16.	$ 0.094129 /$100

SECTION 2: Mandatory Tax Election Rate

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would impose 1.035 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district plus the unused increment rate. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. [7]

Line	Worksheet	Amount/Rate
18.	**2021 average taxable value of residence homestead.** Enter the amount from Line 3.	$ 52,820
19.	**2021 adopted total tax rate.**	$ 0.100000 /$100
20.	**2021 total tax on average residence homestead.** Multiply Line 18 by Line 19, divide by $100.	$ 52.82
21.	**2022 mandatory election amount of taxes per average residence homestead.** Multiply Line 20 by 1.035.	$ 54.66
22.	**2022 mandatory election tax rate, before unused increment.** Divide Line 21 by Line 9 and multiply by $100.	$ 0.093701 /$100
23.	**2022 mandatory tax election rate.** Add Line 16 and Line 22.	$ 0.094129 /$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code. [8]

print here ▶ WANDA HESTER

Printed Name of Water District Representative

sign here ▶ Wanda Hester 8/9/2022

Water District Representative Date

[6] Tex. Tax Code § 26.013
[7] Tex. Water Code § 49.23602(a)(2)
[8] Tex. Water Code § 49.23602

Combined

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

Form 50-856

ROLLING PLAINS GWTR CONSERVATION DISTRICT
Taxing Unit Name

940-422-1095
Phone *(area code and number)*

PO BOX 717, MUNDAY TX 76371
Taxing Unit's Address, City, State, ZIP Code

http://www.rpgcd.org/
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.

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 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]		$ 2,060,782,631
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.[2]		$ 0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 2,060,782,631
4.	**2021 total adopted tax rate.**		$ 0.027000 /$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]		$ 0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2021 ARB certified value:**	$ 0	
	B. **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.		$ 0

[1] Tex. Tax Code § 26.012(14)
[2] Tex. Tax Code § 26.012(14)
[3] Tex. Tax Code § 26.012(13)
[4] Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,060,782,631
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: $ 529,100 B. **Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: + $ 417,890 C. **Value loss.** Add A and B. [6]	$ 946,990
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.	$ 946,990
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. [8] 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.	$ 2,059,835,641
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 556,155
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]	$ 0
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 556,155
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:** $ 2,798,377,385 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] - $ 0 E. **Total 2022 value.** Add A and B, then subtract C and D.	$ 2,798,377,385

[5] Tex. Tax Code § 26.012(15)
[6] Tex. Tax Code § 26.012(15)
[7] Tex. Tax Code § 26.012(15)
[8] Tex. Tax Code § 26.03(c)
[9] Tex. Tax Code § 26.012(13)
[10] Tex. Tax Code § 26.012(13)
[11] Tex. Tax Code § 26.012, 26.04(c-2)
[12] Tex. Tax Code § 26.03(c)

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. [14] ..... $ 0 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] ..... + $ 0 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.[16]	$ 0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,798,377,385
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]	$ 818,010,270
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$ 818,010,270
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$ 1,980,367,115
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.028083 /$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2021 M&O tax rate.** Enter the 2021 M&O tax rate.	$ 0.027000 /$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.*	$ 2,060,782,631

[13] Tex. Tax Code § 26.01(c) and (d)
[14] Tex. Tax Code § 26.01(c)
[15] Tex. Tax Code § 26.01(d)
[16] Tex. Tax Code § 26.012(6)(B)
[17] Tex. Tax Code § 26.012(6)
[18] Tex. Tax Code § 26.012(17)
[19] Tex. Tax Code § 26.012(17)
[20] Tex. Tax Code § 26.04(c)
[21] Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 556,411
31.	**Adjusted 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.	+ $ 0	
	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.	+/- $ 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.	$ 0	
	E. Add Line 30 to 31D.		$ 556,411
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,980,367,115
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.028096 /$100
34.	**Rate adjustment 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.	$ 0	
	B. **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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
35.	**Rate adjustment 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	
	B. **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. 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.		$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code § 26.044
[24] 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	$ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$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	$ 0 /$100	
	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.		$ 0 /$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	$ 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.		$ 0 /$100
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.028096 /$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	$ 0 /$100	
	C. Add Line 40B to Line 39.		$ 0.028096 /$100
41.	**2022 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.		$ 0.029079 /$100
	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.		

[25] Tex. Tax Code § 26.0442
[26] Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	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.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$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, 2021, verify if it meets the amended definition of debt before including it here.[28] 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.	$ 0
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector.[29]	$ 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] 0 % B. Enter the 2021 actual collection rate. 0 % C. Enter the 2020 actual collection rate. 0 % D. Enter the 2019 actual collection rate. 0 % 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]	0 %
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.*	$ 2,798,377,385
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0 /$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.029079 /$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

[27] Tex. Tax Code § 26.042(a)
[28] Tex. Tax Code § 26.012(7)
[29] Tex. Tax Code § 26.012(10) and 26.04(b)
[30] Tex. Tax Code § 26.04(b)
[31] 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.

Line	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.[32] 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.*	$ 2,798,377,385
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.*	$ 0.028083 /$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.	$ 0.028083 /$100
57.	**2022 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.029079 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.029079 /$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.

Line	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.[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.*	$ 2,798,377,385
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).	$ 0.029079 /$100

[32] Tex. Tax Code § 26.041(d)
[33] Tex. Tax Code § 26.041(i)
[34] Tex. Tax Code § 26.041(d)
[35] Tex. Tax Code § 26.04(c)
[36] Tex. Tax Code § 26.04(c)
[37] Tex. Tax Code § 26.045(d)
[38] 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]

Line	Unused Increment Rate Worksheet	Amount/Rate
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.	$ 0.001279 /$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.	$ 0 /$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0.001279 /$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).	$ 0.030358 /$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. [44]

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]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.028096 /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,798,377,385
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.017867 /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.045963 /$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.

[39] Tex. Tax Code § 26.013(a)
[40] Tex. Tax Code § 26.013(c)
[41] Tex. Tax Code §§ 26.0501(a) and (c)
[42] Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code § 26.063(a)(1)
[44] Tex. Tax Code § 26.012(8-a)
[45] Tex. Tax Code § 26.063(a)(1)
[46] Tex. Tax Code §26.042(b)
[47] 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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.027000 /$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.[48] 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.	$ 0.027000 /$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,059,835,641
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 556,155
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,980,367,115
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100.[49]	$ 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).	$ 0.030358 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.028083 /$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: 26

Voter-approval tax rate ..... $ 0.030358 /$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: 67

De minimis rate. ..... $ 0.045963 /$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.[50]

print here Wanda Hester
Printed Name of Taxing Unit Representative

sign here Wanda Hester 8/10/2022
Taxing Unit Representative Date

[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)
[50] Tex. Tax Code §§ 26.04(c-2) and (d-2)