

**2023 Tax Rate Calculation Worksheet**  
**Taxing Units Other Than School Districts or Water Districts**  
**01-COUNTY GENERAL (2023)**

*General 2023*

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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup> Tex. Tax Code § 26.012(14)	\$478,221,358
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup> Tex. Tax Code § 26.012(14)	\$0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$478,221,358
4.	<b>2022 total adopted tax rate.</b>	0.34761000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2022 ARB values: <span style="float: right;">\$0</span> B. 2022 values resulting from final court decisions: <span style="float: right;">\$0</span> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  A. 2022 ARB certified value: <span style="float: right;">\$0</span> B. 2022 disputed value: <span style="float: right;">\$0</span> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0

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Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$478,221,358
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> <span style="float: right;">\$126,680</span></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: <span style="float: right;">\$38,570</span></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$165,250</span></p>	
11.	<p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> <span style="float: right;">\$27,390</span></p> <p><b>B. 2023 productivity or special appraised value:</b> <span style="float: right;">\$2,780</span></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$24,610</span></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$189,860
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	\$0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$478,031,498
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100	\$1,661,685
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	\$73
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	\$1,661,758
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012. 26.04(c-2)</p> <p><b>A. Certified values:</b> <span style="float: right;">\$302,678,943</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">\$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">\$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;">\$0</span></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$302,678,943</span></p>	

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> Tex. Tax Code § 26.01(c) and (d)</p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> Tex. Tax Code § 26.01(d)</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p style="color: red; font-weight: bold;">* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup> Tex. Tax Code § 26.012(6)(B)</p>	\$0
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup> Tex. Tax Code § 26.012(6)</p>	\$302,678,943
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup> Tex. Tax Code § 26.012(17)</p>	\$0
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup> Tex. Tax Code § 26.012(17)</p>	\$627,658.00
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p>	\$627,658.00
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p>	\$302,051,285
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup> Tex. Tax Code § 26.04(c)</p>	0.5501576
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup> Tex. Tax Code § 26.04(d)</p>	0.68667750

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**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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.34761000
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$478,221,358
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$1,662,345
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022</p> <p style="text-align: right;">\$73</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> 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</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add Line 30 to 31D.</b></p> <p style="text-align: right;">\$1,662,345</p>	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$302,051,285
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.55035199
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup></p> <p><b>A. 2023 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <small>25 Tex. Tax Code § 26.0442</small>	
	<b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	\$19,972
	<b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.	\$44,799
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100	-0.00821947
	<b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000741579
	<b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	0.00074100
37.	<b>Rate adjustment for county hospital expenditures.</b> <small>25 Tex. Tax Code § 26.0443</small> <span style="float: right;">If not applicable or less than zero, enter 0.</span>	
	<b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023	\$0
	<b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.	\$0
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100	0.00000000
	<b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0
	<b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0.00000000
38.	<b>Rate adjustment for defunding municipality.</b> 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.	
	<b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
	<b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$0
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100	0.00000000
	<b>D.</b> Enter the lesser of C If not applicable, enter 0.	0
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.55109299
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$0
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100	0.00000000
	<b>C.</b> Add Line 40B to Line 39.	0.55109299
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or -	
	<b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	0.57038120

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p style="text-align: right;">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</p> <p style="text-align: right;">2) the third tax year after the tax year in which the disaster occurred</p> <p style="text-align: right;">If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup></p> <p><small>Tex. Tax Code § 26.042(a)</small> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.00000000
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p>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, 2023, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Tex. Tax Code § 26.012(7)</p> <p>Enter debt amount <span style="float: right;">\$0</span></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;">\$0</span></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) <span style="float: right;">\$0</span></p> <p>D. Subtract amount paid from other resources <span style="float: right;">\$0</span></p> <p>E. Adjusted debt. Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	\$0
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)</p>	\$0

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$0
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> Tex. Tax Code § 26.04(b)</p> <p style="text-align: right;">98.00%</p> <p>B. Enter the 2022 actual collection rate. <span style="float: right;">98.00%</span></p> <p>C. Enter the 2021 actual collection rate <span style="float: right;">98.00%</span></p> <p>D. Enter the 2020 actual collection rate. <span style="float: right;">98.00%</span></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)</p>	98.00%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	0
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	302,678,943
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.00000000
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	0.57038120
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	0.00000000
50.	<p><b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.</p>	0.71413720

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - Or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$302,678,943
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.57038122

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Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57	0.57038122

**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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$302,678,943
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	0.57038122

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. <sup>39 Tex. Tax Code § 26.013(a)</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; <sup>40 Tex. Tax Code § 26.013(c)</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> 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. <sup>42 Tex. Local Gov't Code § 120.007(d)</sup>. Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.43361100
	B. Unused increment rate (Line 66)	0.02047700
	C. Subtract B from A	0.41313400
	D. Adopted Tax Rate	0.34761000
	E. Subtract D from C	0.06552400
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.52752000
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	0.52752000
	D. Adopted Tax Rate	0.50860000
	E. Subtract D from C	0.01892000
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	0.55083000
	B. Unused increment rate (Line 64)	0.00000000
	C. Subtract B from A	0.55083000
	D. Adopted Tax Rate	0.55083000
	E. Subtract D from C	0.00000000
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	0.00000000
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	0.79857600

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.55109299
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$302,678,943
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	0.165191538
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	0.71628453

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.34761000
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	0.34761000
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$478,031,498
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$302,051,285
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49 Tex. Tax Code §26.042(b)</sup>	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). 0.68667750  
 Indicate the line number used: 27

**Voter-approval tax rate.** As applicable, enter the 2023 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). 0.71413720  
 Indicate the line number used: 50

**De minimis rate.** If applicable, enter the 2023 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 <sup>50 Tex. Tax Code §§ 26.04(c-2) and (d-2)</sup>

print here Mizzi Welch  
 Printed Name of Taxing Unit Representative  
 sign here [Signature]  
 Tax Unit Representative

Date 7/31/23

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

### 01R-COUNTY SPECIAL (2023)

*Special*

**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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup> Tex. Tax Code § 26.012(14)	\$475,511,437
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup> Tex. Tax Code § 26.012(14)	\$0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$475,511,437
4.	<b>2022 total adopted tax rate.</b>	0.08599000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2022 ARB values: <span style="float: right;">\$0</span> B. 2022 values resulting from final court decisions: <span style="float: right;">\$0</span> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: <span style="float: right;">\$0</span> B. 2022 disputed value: <span style="float: right;">\$0</span> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0

2023 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
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$475,511,437
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> <span style="float: right;">\$126,680</span></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: <span style="float: right;">\$127,045</span></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15)</p>	<b>\$253,725</b>
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> <span style="float: right;">\$27,390</span></p> <p><b>B. 2023 productivity or special appraised value:</b> <span style="float: right;">\$2,780</span></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</p>	<b>\$24,610</b>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	<b>\$278,335</b>
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	<b>\$0</b>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	<b>\$475,233,102</b>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100	<b>\$408,653</b>
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	<b>\$15</b>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	<b>\$408,668</b>
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p><b>A. Certified values:</b> <span style="float: right;">\$299,974,508</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">\$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">\$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;">\$0</span></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	<b>\$299,974,508</b>

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15 Tex. Tax Code § 26.01(d)</sup></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p style="color: red; text-align: center;">* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16 Tex. Tax Code § 26.012(6)(B)</sup></p>	<p style="text-align: right;">\$0</p>
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17 Tex. Tax Code § 26.012(6)</sup></p>	<p style="text-align: right;">\$299,974,508</p>
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18 Tex. Tax Code § 26.012(17)</sup></p>	<p style="text-align: right;">\$0</p>
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19 Tex. Tax Code § 26.012(17)</sup></p>	<p style="text-align: right;">\$627,658.00</p>
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p>	<p style="text-align: right;">\$627,658.00</p>
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p>	<p style="text-align: right;">\$299,346,850</p>
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20 Tex. Tax Code § 26.04(c)</sup></p>	<p style="text-align: right;">0.1365199</p>
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21 Tex. Tax Code § 26.04(d)</sup></p>	<p style="text-align: right;">0.13651990</p>

**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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.08599000
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$475,511,437
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$408,892
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022</p> <p style="text-align: right;">\$15</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> 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</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add Line 30 to 31D.</b></p> <p style="text-align: right;">\$408,892</p>	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$299,346,850
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.13659482
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup></p> <p><b>A. 2023 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	

2023 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.	<p><b>Rate adjustment for county indigent defense compensation.</b> <small>25 Tex. Tax Code § 26.0442</small></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	0.00000000
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <small>26 Tex. Tax Code § 26.0443</small> <span style="float: right;"><b>If not applicable or less than zero, enter 0.</b></span></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 <span style="float: right;">\$0</span></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	0.00000000
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Enter the lesser of C If not applicable, enter 0. <span style="float: right;">0</span></p>	0.00000000
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.13659482
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent <span style="float: right;">\$0</span></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>C.</b> Add Line 40B to Line 39.</p>	0.13659482
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	0.14137560

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p style="text-align: right;">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</p> <p style="text-align: right;">2) the third tax year after the tax year in which the disaster occurred</p> <p style="text-align: right;">If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup></p> <p><small>Tex. Tax Code § 26.042(a)</small> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<b>0.14375600</b>
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Tex. Tax Code § 26.012(7)</p> <p>Enter debt amount <span style="float: right;">\$0</span></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">\$0</span></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) <span style="float: right;">\$0</span></p> <p><b>D. Subtract amount paid</b> from other resources <span style="float: right;">\$0</span></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	<b>\$0</b>
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)</p>	<b>\$0</b>

2023 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.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	<b>\$0</b>
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> Tex. Tax Code § 26.04(b) <span style="float: right;">98.00%</span></p> <p>B. Enter the 2022 actual collection rate. <span style="float: right;">98.00%</span></p> <p>C. Enter the 2021 actual collection rate <span style="float: right;">98.00%</span></p> <p>D. Enter the 2020 actual collection rate. <span style="float: right;">98.00%</span></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)</p>	<b>98.00%</b>
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	<b>0</b>
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	<b>299,974,508</b>
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	<b>0.00000000</b>
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	<b>0.14137560</b>
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	<b>0.14375600</b>
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	<b>0.00000000</b>

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$299,974,508
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$299,974,508
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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. <sup>39 Tex. Tax Code § 26.013(a)</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020; <sup>40 Tex. Tax Code § 26.013(c)</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> 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. <sup>42 Tex. Local Gov't Code § 120.007(d)</sup> Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.08599600
	B. Unused increment rate (Line 66)	0.00408000
	C. Subtract B from A	0.08191600
	D. Adopted Tax Rate	0.08599000
	E. Subtract D from C	-0.00407400
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.11704000
	B. Unused increment rate (Line 66)	0.00408000
	C. Subtract B from A	0.11296000
	D. Adopted Tax Rate	0.11296000
	E. Subtract D from C	0.00000000
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	0.11725000
	B. Unused increment rate (Line 64)	0.00000000
	C. Subtract B from A	0.11725000
	D. Adopted Tax Rate	0.00000000
	E. Subtract D from C	0.11725000
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	0.00000000
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	0.14375600

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

**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. <sup>44 Tex. Tax Code § 26.012(B-a)</sup>

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.

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.13659482
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$299,974,508
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	0.16668083
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	0.30327565

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.08599000
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	0.08599000
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$475,233,102
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$299,346,850
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49 Tex. Tax Code §26.042(b)</sup>	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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.

<b>No-new-revenue tax rate.</b> As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	_____	0.13651990
	Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> As applicable, enter the 2023 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).	_____	0.14375600
	Indicate the line number used: <u>50</u>	
<b>De minimis rate.</b> If applicable, enter the 2023 de minimis rate from Line 72.	_____	0.30327500

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

print here Mitzi Welch  
 Printed Name of Taxing Unit Representative  
 sign here   
 Tax Unit Representative  
 Date 7/28/2023

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

### 12-CITY OF MUNDAY (2023)

**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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup> Tex. Tax Code § 26.012(14)	\$30,760,849
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup> Tex. Tax Code § 26.012(14)	\$0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$30,760,849
4.	<b>2022 total adopted tax rate.</b>	1.13779000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2022 ARB values: <span style="float: right;">\$0</span> B. 2022 values resulting from final court decisions: <span style="float: right;">\$0</span> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: <span style="float: right;">\$0</span> B. 2022 disputed value: <span style="float: right;">\$0</span> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0

2023 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
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$30,760,849
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> <span style="float: right;">\$29,560</span></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: <span style="float: right;">\$18,950</span></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$48,510</span></p>	
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> <span style="float: right;">\$0</span></p> <p><b>B. 2023 productivity or special appraised value:</b> <span style="float: right;">\$0</span></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$0</span></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$48,510
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	\$0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$30,712,339
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	\$349,442
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	\$0
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	\$349,442
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p><b>A. Certified values:</b> <span style="float: right;">\$32,699,407</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">\$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">\$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;">\$0</span></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$32,699,407</span></p>	

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> Tex. Tax Code § 26.01(c) and (d)</p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> Tex. Tax Code § 26.01(d)</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p><b>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</b></p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup> Tex. Tax Code § 26.012(6)(B)</p>	<p>\$0</p>
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup> Tex. Tax Code § 26.012(6)</p>	<p>\$32,699,407</p>
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup> Tex. Tax Code § 26.012(17)</p>	<p>\$0</p>
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup> Tex. Tax Code § 26.012(17)</p>	<p>\$0.00</p>
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p>	<p>\$0.00</p>
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p>	<p>\$32,699,407</p>
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup> Tex. Tax Code § 26.04(c)</p>	<p>1.0686491</p>
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup> Tex. Tax Code § 26.04(d)</p>	<p>0.0000000</p>

Texas Comptroller of Public Accounts

**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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	1.07066000
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$30,760,849
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$329,344
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> 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.</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add Line 30 to 31D.</b></p> <p style="text-align: right;">\$329,344</p>	
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$32,699,407
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	1.00718678
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup></p> <p><b>A. 2023 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> Tex. Tax Code § 26.0442</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p>E. Enter the lesser of C and D. If not applicable, enter 0</p>	<b>0.00000000</b>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> Tex. Tax Code § 26.0443 <span style="float: right;">If not applicable or less than zero, enter 0.</span></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 <span style="float: right;">\$0</span></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<b>0.00000000</b>
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year <span style="float: right;">\$0</span></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p>D. Enter the lesser of C If not applicable, enter 0. <span style="float: right;">0</span></p>	<b>0.00000000</b>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<b>1.00718678</b>
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent <span style="float: right;">\$0</span></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p>C. Add Line 40B to Line 39.</p>	<b>1.00718678</b>
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<b>1.04243832</b>

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p style="text-align: right;">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</p> <p style="text-align: right;">2) the third tax year after the tax year in which the disaster occurred</p> <p style="text-align: right;">If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup></p> <p><small>Tex. Tax Code § 26.042(a)</small> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<b>0.0000000</b>
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p>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, 2023, verify if it meets the amended definition of debt before including it here. <small>28 Tex. Tax Code § 26.012(7)</small></p> <p>Enter debt amount <span style="float: right;"><u>\$27,521</u></span></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;"><u>\$7,340</u></span></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) <span style="float: right;"><u>\$0</u></span></p> <p>D. Subtract amount paid from other resources <span style="float: right;"><u>\$0</u></span></p> <p>E. Adjusted debt. Subtract B, C and D from A. <span style="float: right;"><b>\$20,181</b></span></p>	<b>\$20,181</b>
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <small>29 Tex. Tax Code § 26.012(10) and 26.04(b)</small></p>	<b>\$0</b>

2023 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 2023 debt. Subtract Line 43 from Line 42E.	<b>\$20,181</b>
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <small>30 Tex. Tax Code § 26.04(b)</small> <span style="float: right;"><u>97.00%</u></span></p> <p>B. Enter the 2022 actual collection rate. <span style="float: right;"><u>96.00%</u></span></p> <p>C. Enter the 2021 actual collection rate <span style="float: right;"><u>97.00%</u></span></p> <p>D. Enter the 2020 actual collection rate. <span style="float: right;"><u>97.00%</u></span></p> <p>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%. <small>31 Tex. Tax Code § 26.04(h), (h-1) and (h-2)</small></p>	<b>96.00%</b>
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	<b>21021.875</b>
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	<b>32,699,407</b>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	<b>0.06428825</b>
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	<b>1.10672656</b>
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	<b>0.06428825</b>
50.	<p><b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.</p>	<b>0.0000000</b>

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - OR - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$32,699,407
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$32,699,407
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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. <sup>39 Tex. Tax Code § 26.013(a)</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; <sup>40 Tex. Tax Code § 26.013(c)</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> 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. <sup>42 Tex. Local Gov't Code § 120.007(d)</sup> Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	1.13779000
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	1.13779000
	D. Adopted Tax Rate	1.13779000
	E. Subtract D from C	0.00000000
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	1.21570000
	B. Unused increment rate (Line 66)	0.03239000
	C. Subtract B from A	1.18331000
	D. Adopted Tax Rate	1.15000000
	E. Subtract D from C	0.03331000
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	1.22989257
	B. Unused increment rate (Line 64)	0.00000000
	C. Subtract B from A	1.22989257
	D. Adopted Tax Rate	1.22987000
	E. Subtract D from C	0.00002257
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	0.00000000
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	1.14003656

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**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. <sup>44 Tex. Tax Code § 26.012(B-a)</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	1.00718678
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$32,699,407
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	1.529079717
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.06428825
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	2.60055475

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	1.13779000
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	1.13779000
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$30,712,339
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$32,699,407
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup> Tex. Tax Code §26.042(b)	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

1.06864910

**Voter-approval tax rate.** As applicable, enter the 2023 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

1.14003656

**De minimis rate.** If applicable, enter the 2023 de minimis rate from Line 72.

2.60055475

**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, <sup>50</sup> 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

Date 8/7/2023

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

### 11-KNOX CITY (2023)

**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 with Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District without 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. 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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup> Tex. Tax Code § 26.012(14)	\$29,872,200
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup> Tex. Tax Code § 26.012(14)	\$0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$29,872,200
4.	<b>2022 total adopted tax rate.</b>	0.78790000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2022 ARB values: <span style="float:right">\$0</span> B. 2022 values resulting from final court decisions: <span style="float:right">\$0</span> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: <span style="float:right">\$0</span> B. 2022 disputed value: <span style="float:right">\$0</span> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0

2023 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
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$29,872,200
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> _____ <b>\$0</b></p> <p><b>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:</b> _____ <b>\$7,780</b></p> <p><b>C. Value loss. Add A and B.</b> <sup>6</sup> <small>Tex. Tax Code § 26.012(15)</small> _____ <b>\$7,780</b></p>	
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> _____ <b>\$0</b></p> <p><b>B. 2023 productivity or special appraised value:</b> _____ <b>\$0</b></p> <p><b>C. Value loss. Subtract B from A.</b> <sup>7</sup> <small>Tex. Tax Code § 26.012(15)</small> _____ <b>\$0</b></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	<b>\$7,780</b>
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> <small>Tex. Tax Code § 26.03(c)</small> If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	<b>\$0</b>
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	<b>\$29,864,420</b>
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	<b>\$235,302</b>
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> <small>Tex. Tax Code § 26.012(13)</small></p>	<b>\$0</b>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup> <small>Tex. Tax Code § 26.012(13)</small>	<b>\$235,302</b>
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <small>Tex. Tax Code § 26.012, 26.04(c-2)</small></p> <p><b>A. Certified values:</b> _____ <b>\$30,084,920</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: _____ <b>\$0</b></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: _____ <b>\$0</b></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> <small>Tex. Tax Code § 26.03(c)</small> _____ <b>\$0</b></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. _____ <b>\$30,084,920</b></p>	

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> <small>Tex. Tax Code § 26.01(c)</small></p> <p style="text-align: right;"><b>\$0</b></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15 Tex. Tax Code § 26.01(d)</sup></p> <p style="text-align: right;"><b>\$0</b></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;"><b>\$0</b></p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16 Tex. Tax Code § 26.012(6)(B)</sup></p> <p style="text-align: right;"><b>\$0</b></p>	
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17 Tex. Tax Code § 26.012(6)</sup></p> <p style="text-align: right;"><b>\$30,084,920</b></p>	
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18 Tex. Tax Code § 26.012(17)</sup></p> <p style="text-align: right;"><b>\$0</b></p>	
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19 Tex. Tax Code § 26.012(17)</sup></p> <p style="text-align: right;"><b>\$0.00</b></p>	
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p> <p style="text-align: right;"><b>\$0.00</b></p>	
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p> <p style="text-align: right;"><b>\$30,084,920</b></p>	
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20 Tex. Tax Code § 26.04(c)</sup></p> <p style="text-align: right;"><b>0.7821253</b></p>	
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21 Tex. Tax Code § 26.04(d)</sup></p> <p style="text-align: right;"><b>0.00000000</b></p>	

Texas Comptroller of Public Accounts

**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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.78790000
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$29,872,200
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$235,363
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> 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</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add Line 30 to 31D.</b></p> <p style="text-align: right;">\$235,363</p>	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$30,084,920
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.78232903
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup></p> <p><b>A. 2023 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - Or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$30,084,920
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$30,084,920
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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

2023 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.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	0.00000000
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26 Tex. Tax Code § 26.0443</sup> <span style="float: right;">If not applicable or less than zero, enter 0.</span></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	0.00000000
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p><b>D.</b> Enter the lesser of C If not applicable, enter 0.</p>	0.00000000
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.78232903
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	0.78232903
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	0.80971050

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p style="text-align: right;">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</p> <p style="text-align: right;">2) the third tax year after the tax year in which the disaster occurred</p> <p style="text-align: right;">If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup></p> <p><small>Tex. Tax Code § 26.042(a)</small> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.0000000
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p><b>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, 2023, verify if it meets the amended definition of debt before including it here.</b> <small>28 Tex. Tax Code § 26.012(7)</small></p> <p>Enter debt amount <span style="float: right;">\$0</span></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;">\$0</span></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) <span style="float: right;">\$0</span></p> <p>D. Subtract amount paid from other resources <span style="float: right;">\$0</span></p> <p>E. Adjusted debt. Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	\$0
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <small>29 Tex. Tax Code § 26.012(10) and 26.04(b)</small></p>	\$0

2023 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 2023 debt. Subtract Line 43 from Line 42E.	\$0
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <small>30 Tex. Tax Code § 26.04(b)</small></p> <p style="text-align: right;">92.00%</p> <p>B. Enter the 2022 actual collection rate. <span style="float: right;">91.00%</span></p> <p>C. Enter the 2021 actual collection rate <span style="float: right;">90.00%</span></p> <p>D. Enter the 2020 actual collection rate. <span style="float: right;">95.00%</span></p> <p>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%. <small>31 Tex. Tax Code § 26.04(h), (h-1) and (h-2)</small></p>	92.00%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	0
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	30,084,920
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.0000000
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	0.80971050
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	0.0000000
50.	<p><b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.</p>	0.0000000

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39 Tex. Tax Code § 26.013(a)</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40 Tex. Tax Code § 26.013(c)</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> 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.<sup>42 Tex. Local Gov't Code § 120.007(d)</sup> Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.78790511
	B. Unused increment rate (Line 66)	0.05736200
	C. Subtract B from A	0.73054311
	D. Adopted Tax Rate	0.78790000
	E. Subtract D from C	-0.05735689
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.79758000
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	0.79758000
	D. Adopted Tax Rate	0.76794000
	E. Subtract D from C	0.02964000
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	0.79890200
	B. Unused increment rate (Line 64)	0.00000000
	C. Subtract B from A	0.79890200
	D. Adopted Tax Rate	0.77118000
	E. Subtract D from C	0.02772200
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	0.00000000
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	-0.02771689

**2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts**

Form 50-856

**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.<sup>44 Tex. Tax Code § 26.012(B-a)</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.78232903
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$30,084,920
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	1.661962206
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	2.44429124

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.78790000
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	0.78790000
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$29,864,420
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$30,084,920
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup> Tex. Tax Code §26.042(b)	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

0.78212530

**Voter-approval tax rate.** As applicable, enter the 2023 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: 49

0.80971105

**De minimis rate.** If applicable, enter the 2023 de minimis rate from Line 72.

2.44429000

**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 <sup>50</sup> 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

Date 8/4/2023

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

### 10-GOREE CITY (2023)

**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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <small><sup>1</sup> Tex. Tax Code § 26.012(14)</small>	\$3,872,450
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <small><sup>2</sup> Tex. Tax Code § 26.012(14)</small>	\$0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$3,872,450
4.	<b>2022 total adopted tax rate.</b>	0.93288000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2022 ARB values: <span style="float:right">\$0</span> B. 2022 values resulting from final court decisions: <span style="float:right">\$0</span> C. 2022 value loss. Subtract B from A. <small><sup>3</sup> Tex. Tax Code § 25.012(13)</small>	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: <span style="float:right">\$0</span> B. 2022 disputed value: <span style="float:right">\$0</span> C. 2022 undisputed value. Subtract B from A. <small><sup>4</sup> Tex. Tax Code § 26.012(13)</small>	\$0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0

2023 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
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$3,872,450
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2021 value of property in deannexed territory. <small><sup>5</sup> Tex. Tax Code § 26.012(15)</small>	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> _____ <b>\$12,290</b></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: _____ <b>\$260</b></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15) _____ <b>\$12,550</b></p>	
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> _____ <b>\$0</b></p> <p><b>B. 2023 productivity or special appraised value:</b> _____ <b>\$0</b></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15) _____ <b>\$0</b></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	<b>\$12,550</b>
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	<b>\$0</b>
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	<b>\$3,859,900</b>
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	<b>\$36,008</b>
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	<b>\$0</b>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	<b>\$36,008</b>
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p><b>A. Certified values:</b> _____ <b>\$4,056,480</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: _____ <b>\$0</b></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: _____ <b>\$0</b></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) _____ <b>\$0</b></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. _____ <b>\$4,056,480</b></p>	

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15 Tex. Tax Code § 26.01(d)</sup></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p><b>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</b></p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16 Tex. Tax Code § 26.012(6)(B)</sup></p>	<p>\$0</p>
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17 Tex. Tax Code § 26.012(6)</sup></p>	<p>\$4,056,480</p>
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18 Tex. Tax Code § 26.012(17)</sup></p>	<p>\$0</p>
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19 Tex. Tax Code § 26.012(17)</sup></p>	<p>\$0.00</p>
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p>	<p>\$0.00</p>
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p>	<p>\$4,056,480</p>
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20 Tex. Tax Code § 26.04(c)</sup></p>	<p>0.8876720</p>
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21 Tex. Tax Code § 26.04(d)</sup></p>	<p>0.0000000</p>

Texas Comptroller of Public Accounts

**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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.93288000
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$3,872,450
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$36,125
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> 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.</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) <span style="float: right;">NA</span></p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add Line 30 to 31D.</b></p> <p style="text-align: right;">\$36,125</p>	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$4,056,480
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.89055811
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <small><sup>23</sup> Tex. Tax Code § 26.044</small></p> <p><b>A. 2023 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <small><sup>24</sup> Tex. Tax Code § 26.042</small></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	

2023 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.	<p><b>Rate adjustment for county indigent defense compensation.</b> <small>25 Tex. Tax Code § 26.0442</small></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<b>0.00000000</b>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <small>26 Tex. Tax Code § 26.0443</small> <span style="float: right;">If not applicable or less than zero, enter 0.</span></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 <span style="float: right;">\$0</span></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<b>0.00000000</b>
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Enter the lesser of C If not applicable, enter 0. <span style="float: right;">0</span></p>	<b>0.00000000</b>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<b>0.89055811</b>
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent <span style="float: right;">\$0</span></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<b>0.89055811</b>
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<b>0.92172764</b>

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p style="text-align: right;">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</p> <p style="text-align: right;">2) the third tax year after the tax year in which the disaster occurred</p> <p style="text-align: right;">If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup></p> <p><small>Tex. Tax Code § 26.042(a)</small> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.00000000
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p>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, 2023, verify if it meets the amended definition of debt before including it here. <small>28 Tex. Tax Code § 26.012(7)</small></p> <p>Enter debt amount <span style="float: right;">\$0</span></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;">\$0</span></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) <span style="float: right;">\$0</span></p> <p>D. Subtract amount paid from other resources <span style="float: right;">\$0</span></p> <p>E. Adjusted debt. Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	\$0
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <small>29 Tex. Tax Code § 26.012(10) and 26.04(b)</small></p>	\$0

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$0
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <small>30 Tex. Tax Code § 26.04(b)</small></p> <p style="text-align: right;">94.00%</p> <p>B. Enter the 2022 actual collection rate. <span style="float: right;">91.00%</span></p> <p>C. Enter the 2021 actual collection rate <span style="float: right;">94.00%</span></p> <p>D. Enter the 2020 actual collection rate. <span style="float: right;">93.00%</span></p> <p>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%. <small>31 Tex. Tax Code § 26.04(h), (h-1) and (h-2)</small></p>	94.00%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	0
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	4,056,480
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.00000000
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	0.92172764
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	0.00000000
50.	<p><b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.</p>	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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - OR - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$4,056,480
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

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Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$4,056,480
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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. <sup>39 Tex. Tax Code § 26.013(a)</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; <sup>40 Tex. Tax Code § 26.013(c)</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> 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. <sup>42 Tex. Local Gov't Code § 120.007(d)</sup> Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	1.05014400
	B. Unused increment rate (Line 66)	0.07890000
	C. Subtract B from A	0.97124400
	D. Adopted Tax Rate	0.93288800
	E. Subtract D from C	0.03835600
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	1.06900000
	B. Unused increment rate (Line 66)	0.03780000
	C. Subtract B from A	1.03120000
	D. Adopted Tax Rate	1.02790000
	E. Subtract D from C	0.00330000
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	1.06570000
	B. Unused increment rate (Line 64)	0.00000000
	C. Subtract B from A	1.06570000
	D. Adopted Tax Rate	1.02795000
	E. Subtract D from C	0.03775000
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	0.00000000
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	1.02157870

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Form 50-856

**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. <sup>44 Tex. Tax Code § 26.012(B-a)</sup>

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.

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.89055811
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$4,056,480
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	12.32595748
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet	0.00000000
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	13.21651559

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.93288000
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	0.93288000
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$3,859,900
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$4,056,480
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup> Tex. Tax Code §26.042(b)	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

0.88767200

**Voter-approval tax rate.** As applicable, enter the 2023 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: 49

0.92172764

**De minimis rate.** If applicable, enter the 2023 de minimis rate from Line 72.

13.21651500

**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, <sup>50</sup> 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 8/7/2023

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

13-BENJAMIN CITY (2023)

**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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup> Tex. Tax Code § 26.012(14)	\$6,630,910
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup> Tex. Tax Code § 26.012(14)	\$0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$6,630,910
4.	<b>2022 total adopted tax rate.</b>	0.63967000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2022 ARB values: <span style="float:right">\$0</span> B. 2022 values resulting from final court decisions: <span style="float:right">\$0</span> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: <span style="float:right">\$0</span> B. 2022 disputed value: <span style="float:right">\$0</span> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0

2023 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
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$6,630,910
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> <span style="float: right;">\$84,830</span></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: <span style="float: right;">\$2,130</span></p> <p><b>C. Value loss.</b> Add A and B. <sup>5</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$86,960</span></p>	
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> <span style="float: right;">\$0</span></p> <p><b>B. 2023 productivity or special appraised value:</b> <span style="float: right;">\$0</span></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$0</span></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$86,960
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	\$0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$6,543,950
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	\$41,860
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	\$0
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	\$41,860
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p><b>A. Certified values:</b> <span style="float: right;">\$6,988,160</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">\$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">\$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;">\$0</span></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$6,988,160</span></p>	

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15 Tex. Tax Code § 26.01(d)</sup></p> <p style="text-align: right;"><b>\$0</b></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;"><b>\$0</b></p>	<p><b>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</b></p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16 Tex. Tax Code § 26.012(6)(B)</sup></p> <p style="text-align: right;"><b>\$0</b></p>	
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17 Tex. Tax Code § 26.012(6)</sup></p> <p style="text-align: right;"><b>\$6,988,160</b></p>	
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18 Tex. Tax Code § 26.012(17)</sup></p> <p style="text-align: right;"><b>\$0</b></p>	
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19 Tex. Tax Code § 26.012(17)</sup></p> <p style="text-align: right;"><b>\$0.00</b></p>	
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p> <p style="text-align: right;"><b>\$0.00</b></p>	
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p> <p style="text-align: right;"><b>\$6,988,160</b></p>	
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20 Tex. Tax Code § 26.04(c)</sup></p> <p style="text-align: right;"><b>0.5990087</b></p>	
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21 Tex. Tax Code § 26.04(d)</sup></p> <p style="text-align: right;"><b>0.00000000</b></p>	

Texas Comptroller of Public Accounts

**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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.63967000
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$6,630,910
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$42,416
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> 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</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add Line 30 to 31D.</b></p>	<p style="text-align: right;">\$42,416</p>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$6,988,160
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.60696867
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup></p> <p><b>A. 2023 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	<p style="text-align: right;">0.00000000</p>
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	<p style="text-align: right;">0.00000000</p>

2023 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.	<p><b>Rate adjustment for county indigent defense compensation.</b> <small>25 Tex. Tax Code § 26.0442</small></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<b>0.00000000</b>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <small>26 Tex. Tax Code § 26.0443</small> <span style="float: right;"><b>If not applicable or less than zero, enter 0.</b></span></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 <span style="float: right;">\$0</span></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<b>0.00000000</b>
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Enter the lesser of C If not applicable, enter 0. <span style="float: right;">0</span></p>	<b>0.00000000</b>
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<b>0.60696867</b>
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent <span style="float: right;">\$0</span></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<b>0.60696867</b>
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<b>0.62821257</b>

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup></p> <p><small>Tex. Tax Code § 26.042(a)</small> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.0000000
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here.<sup>28</sup> <small>Tex. Tax Code § 26.012(7)</small></p> <p>Enter debt amount <span style="float: right;">\$0</span></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;">\$0</span></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) <span style="float: right;">\$0</span></p> <p>D. Subtract amount paid from other resources <span style="float: right;">\$0</span></p> <p>E. Adjusted debt. Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	\$0
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup> <small>Tex. Tax Code § 26.012(10) and 26.04(b)</small></p>	\$0

2023 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 2023 debt. Subtract Line 43 from Line 42E.	\$0
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> <small>Tex. Tax Code § 26.04(b)</small> <span style="float: right;">97.00%</span></p> <p>B. Enter the 2022 actual collection rate. <span style="float: right;">97.00%</span></p> <p>C. Enter the 2021 actual collection rate <span style="float: right;">97.00%</span></p> <p>D. Enter the 2020 actual collection rate. <span style="float: right;">96.00%</span></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup> <small>Tex. Tax Code § 26.04(h), (h-1) and (h-2)</small></p>	97.00%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	0
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	6,988,160
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.0000000
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	0.62821257
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	0.0000000
50.	<p><b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.</p>	0.0000000

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$6,988,160
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$6,988,160
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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. <sup>39 Tex. Tax Code § 26.013(a)</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; <sup>40 Tex. Tax Code § 26.013(c)</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> 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. <sup>42 Tex. Local Gov't Code § 120.007(d)</sup> Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.63967900
	B. Unused increment rate (Line 66)	0.02480000
	C. Subtract B from A	0.61487900
	D. Adopted Tax Rate	0.63967900
	E. Subtract D from C	-0.02480000
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.65436000
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	0.65436000
	D. Adopted Tax Rate	0.62956000
	E. Subtract D from C	0.02480000
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	0.63625452
	B. Unused increment rate (Line 64)	0.00000000
	C. Subtract B from A	0.63625452
	D. Adopted Tax Rate	0.63623000
	E. Subtract D from C	0.00002452
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	0.00000000
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	0.62821257

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

**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. <sup>44 Tex. Tax Code § 26.012(b-a)</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.60696867
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$6,988,160
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	7.154959245
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	7.76192792

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.63967000
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	0.63967000
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$6,543,950
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$6,988,160
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>48 Tex. Tax Code §26.042(b)</sup>	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). 0.59900870  
 Indicate the line number used: 26

**Voter-approval tax rate.** As applicable, enter the 2023 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). 0.62821257  
 Indicate the line number used: 49

**De minimis rate.** If applicable, enter the 2023 de minimis rate from Line 72. 7.76192792

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

print here Mitzi Welch  
 Printed Name of Taxing Unit Representative  
 sign here   
 Tax Unit Representative  
 Date 8/7/2023

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

## 2023 Tax Rate Calculation Worksheet

### School Districts with Chapter 313 Agreements

33-MDY CISD (2023)

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-884 Tax Rate Calculation, Taxing Units Other Than School Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

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

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	Effective Tax Rate Activity	Amount/Rate
1.	<b>2022 total I&amp;S taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup> Tex. Tax Code § 26.012(14) This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$136,524,452
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup> Tex. Tax Code § 26.012(14)	\$2,858,800
3.	<b>Preliminary 2022 adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.	\$133,665,652
4.	<b>2022 taxable value not subject M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b> A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement: <u>\$39,059,360</u> B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement: <u>\$20,106,000</u> C. Subtract B from A.	\$18,953,360
5.	<b>Preliminary 2022 adjusted M&amp;O taxable value.</b> Subtract Line 4C from Line 3.	\$114,712,292
6.	<b>2022 total adopted tax rate.</b> Separate the 2022 adopted tax rate into its two components. A. 2022 M&O tax rate : <u>1.01350000</u> B. 2022 I&S or debt rate: <u>0.47000000</u>	

#### 2023 Tax Rate Calculation Worksheet – School Districts

Form 50-884

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
7.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> A. Original 2022 ARB values: <u>\$0</u> B. 2022 disputed value: <u>\$0</u> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	\$0
8.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25</b> A. 2022 ARB certified value: <u>\$0</u> B. 2022 productivity or special appraised value: <u>\$0</u> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0

9.	2022 Chapter 42 related adjusted values Add Line 7C and 8C.	\$0
10.	2022 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$114,712,292
11.	2022 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$133,665,652
12.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0
13.	2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.  A. Absolute exemptions. Use 2022 market value: <span style="float:right">\$41,850</span> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: <span style="float:right">\$3,658,222</span> C. Value loss. Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15)	\$3,700,072
14.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.  A. 2022 market value: <span style="float:right">\$27,390</span> B. 2023 productivity or special appraised value: <span style="float:right">\$2,780</span> C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)	\$24,610
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$3,724,682
16.	Adjusted 2022 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$110,987,610
17.	Adjusted 2022 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$129,940,970
18.	Adjusted 2022 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$1,124,859

2023 Tax Rate Calculation Worksheet – School Districts		Form 50-884
Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2022 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	610,722.55900000
20.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup> Tex. Tax Code § 26.012(13)  A. M&O taxes refunded for tax years preceding tax year 2022: <span style="float:right">\$0</span> B. I&S taxes refunded for tax years preceding tax year 2022: <span style="float:right">\$0</span>	
21.	Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A. <sup>9</sup> Tex. Tax Code § 26.012(13)	\$1,124,859
22.	Adjusted 2022 I&S levy with refunds. Add Lines 19 and 20B. <sup>10</sup> Tex. Tax Code § 26.012(13)	\$610,723
23.	Total 2023 I&S taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  A. Certified values. <sup>12</sup> Tex. Tax Code § 26.012(6) <span style="float:right">\$108,318,749</span> B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property <span style="float:right">\$0</span> C. Total 2023 value. Subtract B from A.	\$108,318,749

24.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14 Tex. Tax Code § 26.01(c)</sup></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate) Enter the total value not on the roll. <sup>15 Tex. Tax Code § 26.01(d)</sup></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>	<p>* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest</p>
25.	<p><b>2023 tax ceilings and new property value for Chapter 313 limitations.</b></p> <p><b>A. 2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable <sup>16 Tex. Tax Code § 26.012(6)(A)(i)</sup></p> <p><b>B. 2023 Chapter 313 new property value.</b> Enter 2023 new property value of property subject to Chapter 313 agreements. <sup>17 Tex. Tax Code § 26.012(6)(A)(ii)</sup></p> <p><b>C. Add A and B.</b></p>	<p>919,930</p> <p>0</p> <p>\$919,930</p>	
26.	<b>2023 total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Line 25C.		\$107,398,819
27.	<p><b>2023 taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b></p> <p><b>A.</b> 2023 I&amp;S value of property subject to Chapter 313 agreement. Enter the total 2023 appraised value of property subject to a Chapter 313 agreement.</p> <p><b>B.</b> 2023 M&amp;O value of property subject to Chapter 313 agreement. Enter the total 2023 limited value of property subject to a Chapter 313 agreement.</p> <p><b>C.</b> Subtract B from A.</p>	<p>\$37,951,640</p> <p>\$20,106,000</p> <p>\$17,845,640</p>	

2023 Tax Rate Calculation Worksheet – School Districts

Form 50-884

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	<b>2023 total M&amp;O taxable value.</b> Subtract Line 27C from Line 26.	\$89,553,179
29.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$0
30.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$0
31.	<b>Total adjustments to the 2023 taxable value.</b> Add Line 29 and Line 30.	\$0
32.	<b>Adjusted 2023 M&amp;O taxable value.</b> Subtract Line 31 from Line 28.	\$89,553,179
33.	<b>Adjusted 2023 I&amp;S taxable value.</b> Subtract Line 31 from Line 26.	\$107,398,819
34.	<b>2023 NNR M&amp;O tax rate.</b> Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	1.25607984
35.	<b>2023 NNR I&amp;S tax rate.</b> Divide line 22 by line 33 and multiply by \$100.	0.56864923
36.	<b>2023 NNR total tax rate.</b> Add Line 34 and Line 35.	1.82472907

**SECTION 2: Voter Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 18 Tex. Tax Code §26.08(n)

**1. Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 19 Tex. Edu. Code §48.2551(a)(3)

**2. Enrichment Tax Rate:** 20 Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield. 21 Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

**3. Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 22 Tex. Edu. Code §45.0021(a)

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2023-2023 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 23 Tex. Edu. Code §11.164(b) Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 24 Tex. Edu. Code §11.164(b-1)

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>2023 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 25 Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)	0.68800000
38.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. 26 Tex. Tax Code §26.08(n)(2)  A. Enter the district's 2022 DTR, minus any required reduction under Education Code Section 48.202(f) B. Enter \$0.05 per \$100 of taxable	0.13830000  0.05000000 <b>0.13830000</b>

**2023 Tax Rate Calculation Worksheet – School Districts**

Form 50-884

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	<b>2023 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. 27 Tex. Edu. Code §45.003(e)	0.82630000
40.	<b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.  A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. 28 Tex. Tax Code §§26.012(10) and 26.04(b)  Enter debt amount:  B. Subtract unencumbered fund amount used to reduce total debt  C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt  D. Adjust debt: Subtract B and C from A.	\$630,968 \$0 \$0 <b>\$630,968</b>

41.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)	
42.	<b>Adjusted 2023 debt.</b> Subtract line 41 from line 40D.	\$630,968
43.	<b>2023 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup> Tex. Tax Code §§26.04(h) (h-1) and (h-2)	99%
	A. Enter the 2023 anticipated collection rate certified by the collector. <sup>31</sup> Tex. Tax Code §26.04(b)	99%
	B. Enter the 2022 actual collection rates.	99%
	C. Enter the 2020 actual collection rate	99%
	D. Enter the 2019 actual collection rate	99%
44.	<b>2023 debt adjusted for collections.</b> Divide Line 42 by Line 43.	\$637,341
45.	<b>2023 total taxable value.</b> Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	107,398,819
46.	<b>2023 debt rate.</b> Divide Line 44 by Line 45 and multiply by \$100.	0.59343429
47.	<b>2023 voter-approval tax rate.</b> Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. <sup>32</sup> Tex. Tax Code §26.08(g)	1.41973429

2023 Tax Rate Calculation Worksheet – School Districts

Form 50-884

**SECTION 3: Voter Approval Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> Tex. Tax Code § 26.045(d) The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup> Tex. Tax Code § 26.045(i)	\$0
49.	<b>2023 total taxable value.</b> Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$107,398,819
50.	<b>Additional rate for pollution control.</b> Divide line 48 by line 49 and multiply by \$100.	0.00000000
51.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 50 and line 47.	1.41973429

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. <sup>35</sup> Tex. Tax Code §26.04(c) As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2023. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2022, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet	1.48350000
53.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	0.00000000
54.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 53 from Line 52.	1.48350000
55.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	0.00000000

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate  
from Line 36

Enter the 2023 NNR tax rate

1.82472907

Voter-Approval Tax Rate  
voter-approval tax rate from Line 47, 51 or Line 55.

As applicable, enter the 2023

1.41973429

Indicate the line number used: # 47 0

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. <sup>35</sup> Tex. Tax Code §26.04(c)

print  
here

Mitzi Welch

sign  
here

Printed Name of School District Representative

School District Representative

Date

8/4/2023

## 2023 Tax Rate Calculation Worksheet

### School Districts with Chapter 313 Agreements

#### 34-BENJAMIN ISD (2023)

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-884 Tax Rate Calculation, Taxing Units Other Than School Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

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

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	Effective Tax Rate Activity	Amount/Rate
1.	<b>2022 total I&amp;S taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup> Tex. Tax Code § 26.012(14) This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$562,021,590
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup> Tex. Tax Code § 26.012(14)	\$205,840
3.	<b>Preliminary 2022 adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.	\$561,815,750
4.	<b>2022 taxable value not subject M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b> A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement: <u>\$457,307,310</u> B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement: <u>\$60,000,000</u> C. Subtract B from A.	\$397,307,310
5.	<b>Preliminary 2022 adjusted M&amp;O taxable value.</b> Subtract Line 4C from Line 3.	\$164,508,440
6.	<b>2022 total adopted tax rate.</b> Separate the 2022 adopted tax rate into its two components. A. 2022 M&O tax rate : <u>0.09429000</u> B. 2022 I&S or debt rate: <u>0.00297400</u>	

2023 Tax Rate Calculation Worksheet – School Districts

Form 50-884

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
7.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> A. Original 2022 ARB values: <u>\$0</u> B. 2022 disputed value: <u>\$0</u> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	\$0
8.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25</b> A. 2022 ARB certified value: <u>\$0</u> B. 2022 productivity or special appraised value: <u>\$0</u> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0

9.	2022 Chapter 42 related adjusted values Add Line 7C and 8C.	\$0
10.	2022 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$164,508,440
11.	2022 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$561,815,750
12.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0
13.	2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.  A. Absolute exemptions. Use 2022 market value: _____ \$84,830 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: _____ \$334,870 C. Value loss. Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15)	\$419,700
14.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.  A. 2022 market value: _____ \$0 B. 2023 productivity or special appraised value: _____ \$0 C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)	\$0
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$419,700
16.	Adjusted 2022 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$561,389,626
17.	Adjusted 2022 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$561,398,935
18.	Adjusted 2022 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$529,334

2023 Tax Rate Calculation Worksheet – School Districts		Form 50-894
Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2022 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	16,696.00432690
20.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup> Tex. Tax Code § 26.012(13)  A. M&O taxes refunded for tax years preceding tax year 2022: _____ \$130 B. I&S taxes refunded for tax years preceding tax year 2022: _____ \$13	
21.	Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A. <sup>9</sup> Tex. Tax Code § 26.012(13)	\$529,464
22.	Adjusted 2022 I&S levy with refunds. Add Lines 19 and 20B. <sup>10</sup> Tex. Tax Code § 26.012(13)	\$16,709
23.	Total 2023 I&S taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  A. Certified values. <sup>12</sup> Tex. Tax Code § 26.012(6) _____ \$696,978,380 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property _____ \$0 C. Total 2023 value. Subtract B from A.	\$696,978,380

24.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup>		
	<b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14 Tex. Tax Code § 26.01(c)</sup>		\$0
	<b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate) Enter the total value not on the roll. <sup>15 Tex. Tax Code § 26.01(d)</sup>		\$0
	<b>C. Total value under protest or not certified.</b> Add A and B.		\$0
25.	<b>2023 tax ceilings and new property value for Chapter 313 limitations.</b>		
	<b>A. 2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>16 Tex. Tax Code § 26.012(5)(A)(i)</sup>	4,800	
	<b>B. 2023 Chapter 313 new property value.</b> Enter 2023 new property value of property subject to Chapter 313 agreements. <sup>17 Tex. Tax Code § 26.012(6)(A)(iii)</sup>	0	
	<b>C. Add A and B.</b>		\$4,800
26.	<b>2023 total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Line 25C.		\$696,973,580
27.	<b>2023 taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b>		
	<b>A. 2023 I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total 2023 appraised value of property subject to a Chapter 313 agreement.	\$547,151,020	
	<b>B. 2023 M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total 2023 limited value of property subject to a Chapter 313 agreement.	\$60,000,000	
	<b>C. Subtract B from A.</b>		\$487,151,020

2023 Tax Rate Calculation Worksheet – School Districts

Form 50-884

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	<b>2023 total M&amp;O taxable value.</b> Subtract Line 27C from Line 26.	\$209,822,560
29.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$0
30.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$139,340
31.	<b>Total adjustments to the 2023 taxable value.</b> Add Line 29 and Line 30.	\$139,340
32.	<b>Adjusted 2023 M&amp;O taxable value.</b> Subtract Line 31 from Line 28.	\$209,683,220
33.	<b>Adjusted 2023 I&amp;S taxable value.</b> Subtract Line 31 from Line 26.	\$696,834,240
34.	<b>2023 NNR M&amp;O tax rate.</b> Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	0.25250675
35.	<b>2023 NNR I&amp;S tax rate.</b> Divide line 22 by line 33 and multiply by \$100.	0.00239784
36.	<b>2023 NNR total tax rate.</b> Add Line 34 and Line 35.	0.25490459

**SECTION 2: Voter Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 18 Tex. Tax Code §26.08(n)

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 19 Tex. Edu. Code §48.2551(a)(3)

2. **Enrichment Tax Rate:** 20 Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield. 21 Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. 22 Tex. Edu. Code §45.0021(a)

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2023-2023 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 23 Tex. Edu. Code §11.184(b) Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 24 Tex. Edu. Code §11.184(b-1)

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>2023 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 25 Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)	0.68800000
38.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. 26 Tex. Tax Code §26.08(n)(2)	
	A. Enter the district's 2022 DTR, minus any required reduction under Education Code Section 48.202(f)	0.13830000
	B. Enter \$0.05 per \$100 of taxable	0.05000000
		0.13830000

2023 Tax Rate Calculation Worksheet – School Districts

Form 50-884

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	<b>2023 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. 27 Tex. Edu. Code §45.003(e)	0.82630000
40.	<b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. <b>A. Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. 28 Tex. Tax Code §§26.012(10) and 26.04(b) Enter debt amount: <b>B. Subtract unencumbered fund</b> amount used to reduce total debt <b>C. Subtract state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt <b>D. Adjust debt:</b> Subtract B and C from A.	\$1,617,196 \$6,271 \$0 \$1,610,925

41.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)	\$1,671,214
42.	<b>Adjusted 2023 debt.</b> Subtract line 41 from line 40D.	-\$60,289
43.	<b>2023 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)	99%
	A. Enter the 2023 anticipated collection rate certified by the collector. <sup>31</sup> Tex. Tax Code §26.04(b)	98%
	B. Enter the 2022 actual collection rates.	99%
	C. Enter the 2020 actual collection rate	99%
	D. Enter the 2019 actual collection rate	99%
44.	<b>2023 debt adjusted for collections.</b> Divide Line 42 by Line 43.	-\$60,898
45.	<b>2023 total taxable value.</b> Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	696,973,580
46.	<b>2023 debt rate.</b> Divide Line 44 by Line 45 and multiply by \$100.	-0.00873749
47.	<b>2023 voter-approval tax rate.</b> Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. <sup>32</sup> Tex Tax Code §26.08(g)	0.81756251

2023 Tax Rate Calculation Worksheet – School Districts Form 50-584

**SECTION 3: Voter Approval Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> Tex. Tax Code § 26.045(d) The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup> Tex. Tax Code § 26.045(i)	\$0
49.	<b>2023 total taxable value.</b> Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$696,973,580
50.	<b>Additional rate for pollution control.</b> Divide line 48 by line 49 and multiply by \$100.	0.00000000
51.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 50 and line 47.	0.81756251

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. <sup>35</sup> Tex. Tax Code §26.04(c) As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2023. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2022, as provided for in the recently repealed Tax Code Section 26.08(a-1). In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet	0.01240300
53.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	0.00000000
54.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 53 from Line 52.	0.01240300
55.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	0.00000000

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate  
from Line 36

Enter the 2023 NNR tax rate

0.25490459

Voter-Approval Tax Rate  
voter-approval tax rate from Line 47, 51 or Line 55.

As applicable, enter the 2023

0.81756251

Indicate the line number used: 0

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. 35 Tex. Tax Code §26.04(c)

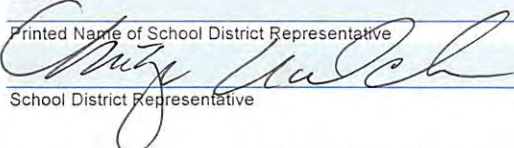
print  
here

Mitzi Welch

sign  
here

Printed Name of School District Representative

School District Representative



8/3/2023  
Date

For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

# 2023 Tax Rate Calculation Worksheet

## School Districts Without Chapter 313 Agreements

### 31-KCOB CISD (2023)

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

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

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup> Tex. Tax Code § 26.012(14)	\$68,191,593
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup> Tex. Tax Code § 26.012(14)	\$1,553,490
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$66,638,103
4.	<b>2022 total adopted tax rate.</b>	1.00730000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> A. Original 2022 ARB values: <span style="float: right;">\$0</span> B. 2022 values resulting from final court decisions: <span style="float: right;">\$0</span> C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(14)	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: <span style="float: right;">\$0</span> B. 2022 disputed value: <span style="float: right;">\$0</span> C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0
7.	<b>2022 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$0
8.	<b>2022 taxable value, adjusted for court-ordered adjustments.</b> Add Line 3 and Line 7.	\$66,638,103
9.	<b>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> _____ <b>\$0</b></p> <p><b>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:</b> _____ <b>\$1,871,052</b></p> <p><b>C. Value loss. Add A and B.</b> <sup>6</sup> Tex. Tax Code § 26.012(15) _____</p>	<p><b>\$1,871,052</b></p>
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> _____ <b>\$0</b></p> <p><b>B. 2023 productivity or special appraised value:</b> _____ <b>\$0</b></p> <p><b>C. Value loss. Subtract B from A.</b> <sup>7</sup> Tex. Tax Code § 26.012(15) _____</p>	<p><b>\$0</b></p>
12.	<p><b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.</p>	<p><b>\$1,871,052</b></p>
13.	<p><b>Adjusted 2022 taxable value.</b> Subtract Line 12 from Line 8.</p>	<p><b>\$64,767,051</b></p>
14.	<p><b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.</p>	<p><b>\$652,399</b></p>
15.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup> Tex. Tax Code § 26.012(13)</p>	<p><b>\$0.00</b></p>
16.	<p><b>Adjusted 2022 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup> Tex. Tax Code § 26.012(13) <b>Note:</b> If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	<p><b>\$652,399</b></p>
17.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or isabled. <sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)</p> <p><b>A. Certified values.</b> <sup>11</sup> Tex. Tax Code § 26.012(6) _____ <b>\$71,973,309</b></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: _____ <b>\$0</b></p> <p><b>C. Total 2023 value.</b> Subtract B from A. _____</p>	<p><b>\$71,973,309</b></p>

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	<p>Total value of properties under protest or not included on certified appraisal roll. <sup>12</sup> Tex. Tax Code § 26.01(c) and (d)</p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> Tex. Tax Code § 26.01(c)</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> Tex. Tax Code § 26.01(d)</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
19.	<p><b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup> Tex. Tax Code § 26.012(6)(B)</p>	<p>\$126,400</p>
20.	<p><b>2023 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.</p>	<p>\$71,846,909</p>
21.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.</p>	<p>\$0</p>
22.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.</p>	<p>\$376,740</p>
23.	<p><b>Total adjustments to the 2023 taxable value.</b> Add lines 21 and 22.</p>	<p>\$376,740</p>
24.	<p><b>Adjusted 2023 taxable value.</b> Subtract line 23 from line 20.</p>	<p>\$71,470,169</p>
25.	<p><b>2023 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.</p>	<p>0.91282631</p>

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. <sup>18</sup> Tex. Tax Code §26.06(n)

- 1. Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. <sup>19</sup> Tex. Edu. Code §48.2551(a)(3)
- 2. Enrichment Tax Rate (DTR):** <sup>20</sup> Tex. Tax Code §26.06(j) and Tex. Edu. Code §45.0032 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. <sup>21</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)
- 3. Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue. The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. <sup>22</sup> Tex. Edu. Code §45.0021(a)

If a school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2023-2023 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. <sup>23</sup> Tex. Edu. Code §11.184(b) Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. <sup>24</sup> Tex. Edu. Code §11.184(b-1)

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

Line	Voter-Approval Tax Rate Activity	Amount/Rate
26.	<b>2023 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25 Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)</sup>	0.68800000
27.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. <sup>26 Tex. Tax Code §26.08(n)(2)</sup> A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) B. Enter \$.05 per \$100 of taxable value	0.13830000 0.05000000
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. <sup>27 Tex. Edu. Code §45.003E</sup>	0.82630000
29.	<b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. <sup>28 Tex. Tax Code § 26.012(7)</sup> Enter debt amount B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. D. <b>Adjusted debt:</b> Subtract B and C from A.	\$0 \$0 \$0 \$0
30.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29 Tex. Tax Code §§26.012(10) and 26.04(b)</sup>	\$0
31.	<b>Adjusted 2023 debt.</b> Subtract line 30 from line 29D.	\$0
32.	<b>2023 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30 Tex. Tax Code §§26.04(h), (h-1) and (h-2)</sup> A. Enter the 2023 anticipated collection rate certified by the collector. <sup>31 Tex. Tax Code §26.04(b)</sup> B. Enter the 2022 actual collection rate C. Enter the 2020 actual collection rate D. Enter the 2020 actual collection rate	95.00% 94.23% 94.84% 97.21%
33.	<b>2023 debt adjusted for collections.</b> Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2023 to the result.	\$0
34.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$71,846,909
35.	<b>2023 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	0.00000000
36.	<b>2023 voter-approval tax rate.</b> Add Lines 28 and 35 If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32 Tex. Tax Code §26.08(g)</sup>	0.82630000

**SECTION 3: Voter-Approval Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33 Tex. Tax Code § 26.045(d)</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34 Tex. Tax Code § 26.045(i)</sup>	\$0
38.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$71,846,909
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	0.00000000
40.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	0.82630000

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. <sup>35 Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	1.00730000
42.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	0.00000000
43.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	1.00730000
44.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	0.00000000

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	0.91282631
Enter the 2023 NNR tax rate from: Line 25.	
Voter-Approval Tax Rate	
As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44.	0.8263

**SECTION 6: School District Representative Name and Signature**

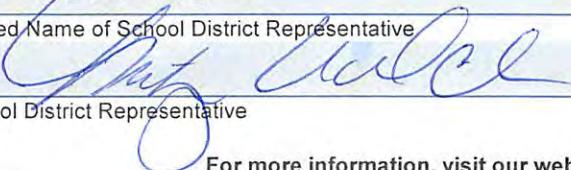
Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. <sup>36</sup> Tex. Tax Code §28.04(c)

print  
here

Mitzi Welch, RTA, RTC, RPA

Printed Name of School District Representative

sign  
here



School District Representative

8/2/2023  
Date

For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

ROLLING PLAINS GWTR CONSERVATION DISTRICT

940-422-1095

Taxing Unit Name

Phone (area code and number)

PO BOX 717, MUNDAY TX 76371

http://www.rpgcd.org/

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

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

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 999,832,588
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 999,832,588
4.	<b>2022 total adopted tax rate.</b>	\$ 0.028081 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values:.....	\$ 0
	B. 2022 values resulting from final court decisions:.....	-\$ 0
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 999,832,588
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2022 market value: ..... \$ 126,680 B. <b>Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 38,570 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ 165,250
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. <b>2022 market value:</b> ..... \$ 27,390 B. <b>2023 productivity or special appraised value:</b> ..... - \$ 2,780 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 24,610
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 189,860
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 999,642,728
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 280,709
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 0
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 280,709
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> A. <b>Certified values:</b> ..... \$ 1,114,246,393 B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... C. <b>Pollution control and energy storage system exemption:</b> 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. <b>Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 E. <b>Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 1,114,246,393

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. \$ 0	
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 1,114,246,393
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 410,970
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 410,970
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 1,113,835,423
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.025202 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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:

- 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.
- 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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.028081 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 999,832,588

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 280,762
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 0</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2022 transferred function.</b> 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</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 280,762
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,113,835,423
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.025206 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 state criminal justice mandate.</b> 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</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100

<sup>23</sup> [Reserved for expansion]  
<sup>24</sup> Tex. Tax Code §26.044  
<sup>25</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> 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. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.025206</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.025206</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.027222</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0</u> /\$100
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>0</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p>D. Subtract <b>amount paid</b> from other resources ..... - \$ <u>0</u></p> <p>E. <b>Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>0</u></p>	\$ <u>0</u>
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>99.00</u> %</p> <p>B. Enter the 2022 actual collection rate. .... <u>98.53</u> %</p> <p>C. Enter the 2021 actual collection rate. .... <u>99.04</u> %</p> <p>D. Enter the 2020 actual collection rate. .... <u>99.23</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	99.00 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,114,246,393</u>
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0</u> /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.027222</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,114,246,393
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.025202 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.025202 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.027222 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.027222 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,114,246,393
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.027222 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

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

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

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.029079 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.001279 /\$100
C.	Subtract B from A.....	\$ 0.027800 /\$100
D.	Adopted Tax Rate.....	\$ 0.028081 /\$100
E.	Subtract D from C.....	\$ -0.000281 /\$100
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.028963 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.028963 /\$100
D.	Adopted Tax Rate.....	\$ 0.027000 /\$100
E.	Subtract D from C.....	\$ 0.001963 /\$100
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.026000 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0.026000 /\$100
D.	Adopted Tax Rate.....	\$ 0.026000 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	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).	\$ 0.027222 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)  
<sup>40</sup> Tex. Tax Code §26.013(c)  
<sup>41</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code §26.063(a)(1)  
<sup>44</sup> Tex. Tax Code §26.012(8-a)  
<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.025206 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,114,246,393
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.044873 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.000000 /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

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

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

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. 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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.028081 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 999,642,728
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,113,835,423
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

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

<sup>45</sup> Tex. Tax Code §26.042(f)

<sup>46</sup> Tex. Tax Code §26.042(c)

<sup>47</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.027222 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate** ..... \$ 0.025202 /\$100  
 As applicable, enter the 2023 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** ..... \$ 0.027222 /\$100  
 As applicable, enter the 2023 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: 49
- De minimis rate** ..... \$ 0.000000 /\$100  
 If applicable, enter the 2023 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 the Tax Code.<sup>50</sup>

**print here** ▶ Wanda Hester  
 Printed Name of Taxing Unit Representative Mitzi Welch

**sign here** ▶ [Signature]  
 Taxing Unit Representative

Date 8/7/23

<sup>50</sup> Tex. Tax Code §526.04(c-2) and (d-2)

# 2023 Water District Voter-Approval Tax Rate

Form 50-858

## Worksheet for Low Tax Rate and Developing Districts

NORTH CENTRAL TX MUNICIPAL WATER AUTHORITY

940-442-4051

Water District Name

Phone (area code and number)

PO BOX 36 MUNDAY TX 76371

http://www.nctmwa.org/

Water District's Address, City, State, ZIP Code

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.

Indicate type of water district:

Low tax rate water district  
(Water Code Section 49.23601)

Developing water district  
(Water Code Section 49.23603)

Developed water district in a declared disaster area  
(Water Code Section 49.23602(d))

### SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 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 a 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 this form to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	2022 average appraised value of residence homestead. <sup>1</sup>	\$ 58,334
2.	2022 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	\$ 0
3.	2022 average taxable value of residence homestead. Line 1 minus Line 2.	\$ 58,334
4.	2022 adopted M&O tax rate.	\$ 0.097781 /\$100
5.	2022 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 57.03
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. <sup>3</sup>	\$ 61.59
7.	2023 average appraised value of residence homestead.	\$ 68,571
8.	2023 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	\$ 0
9.	2023 average taxable value of residence homestead. Line 7 minus Line 8.	\$ 68,571
10.	Highest 2023 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. <sup>5</sup>	\$ 0.089819 /\$100
11.	2023 debt tax rate.	\$ 0 /\$100
12.	2023 contract tax rate.	\$ 0 /\$100
13.	2023 voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.089819 /\$100

<sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)

<sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)

<sup>3</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

<sup>4</sup> Tex. Water Code § 49.236(a)(2)(E)

<sup>5</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

**SECTION 2: Election Tax Rate**

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.  
 For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a 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 election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 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. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.<sup>7</sup>

Line	Worksheet	Amount/Rate
14.	2022 average taxable value of residence homestead. Enter the amount from Line 3.	\$ 58,334
15.	2022 adopted total tax rate.	\$ 0.097781 /\$100
16.	2022 total tax on average residence homestead. Multiply Line 14 by Line 15.	\$ 57.03
17.	2023 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08, divide by \$100.	\$ 61.59
18.	2023 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.089819 /\$100

**SECTION 3: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the voter-approval tax 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.<sup>6</sup>

**print here** ▶ Wanda Hester  
Printed Name of Water District Representative

**sign here** ▶ Wanda Hester  
Water District Representative

8/7/2023  
Date

Naty - Ulrich

<sup>7</sup> Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

### 60-DRAINAGE (2023)

**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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <small><sup>1</sup> Tex. Tax Code § 26.012(14)</small>	\$30,938,379
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <small><sup>2</sup> Tex. Tax Code § 26.012(14)</small>	\$0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$30,938,379
4.	<b>2022 total adopted tax rate.</b>	0.05550000
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  A. Original 2022 ARB values: <span style="float:right">\$0</span> B. 2022 values resulting from final court decisions: <span style="float:right">\$0</span> C. 2022 value loss. Subtract B from A. <small><sup>3</sup> Tex. Tax Code § 26.012(13)</small>	\$0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: <span style="float:right">\$0</span> B. 2022 disputed value: <span style="float:right">\$0</span> C. 2022 undisputed value. Subtract B from A. <small><sup>4</sup> Tex. Tax Code § 26.012(13)</small>	\$0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0

2023 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
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$30,938,379
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2021 value of property in deannexed territory. <small><sup>5</sup> Tex. Tax Code § 26.012(15)</small>	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> <span style="float: right;">\$29,560</span></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: <span style="float: right;">\$18,900</span></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15)</p>	<b>\$48,460</b>
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> <span style="float: right;">\$0</span></p> <p><b>B. 2023 productivity or special appraised value:</b> <span style="float: right;">\$0</span></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</p>	<b>\$0</b>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	<b>\$48,460</b>
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	<b>\$0</b>
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	<b>\$30,889,919</b>
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	<b>\$17,144</b>
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	<b>\$0</b>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	<b>\$17,144</b>
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p><b>A. Certified values:</b> <span style="float: right;">\$32,905,027</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">\$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">\$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;">\$0</span></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$32,905,027</span></p>	<b>\$32,905,027</b>

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15 Tex. Tax Code § 26.01(d)</sup></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16 Tex. Tax Code § 26.012(6)(B)</sup></p>	<p>\$0</p>
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17 Tex. Tax Code § 26.012(6)</sup></p>	<p>\$32,905,027</p>
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18 Tex. Tax Code § 26.012(17)</sup></p>	<p>\$0</p>
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19 Tex. Tax Code § 26.012(17)</sup></p>	<p>\$0.00</p>
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p>	<p>\$0.00</p>
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p>	<p>\$32,905,027</p>
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20 Tex. Tax Code § 26.04(c)</sup></p>	<p>0.0521012</p>
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21 Tex. Tax Code § 26.04(d)</sup></p>	<p>0.00000000</p>

Texas Comptroller of Public Accounts

Form 50-856

**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:

- 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.
- 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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.05550000
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$30,938,379
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$17,171
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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 2022. This line applies only to tax years preceding tax year 2022.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> 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.</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$17,171
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$32,905,027
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	0.05218291
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup></p> <p><b>A. 2023 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	0.00000000
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	0.00000000

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>26 Tex. Tax Code § 26.0442</sup></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<b>0.00000000</b>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26 Tex. Tax Code § 26.0443</sup> <span style="float: right;"><b>If not applicable or less than zero, enter 0.</b></span></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 <span style="float: right;">\$0</span></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<b>0.00000000</b>
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Enter the lesser of C If not applicable, enter 0. <span style="float: right;">0</span></p>	<b>0.00000000</b>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<b>0.05218291</b>
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent <span style="float: right;">\$0</span></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<b>0.05218291</b>
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<b>0.05400931</b>

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p style="text-align: right;">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</p> <p style="text-align: right;">2) the third tax year after the tax year in which the disaster occurred</p> <p style="text-align: right;">If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup></p> <p><small>Tex. Tax Code § 26.042(a)</small> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.0000000
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. <small>28 Tex. Tax Code § 26.012(7)</small></p> <p>Enter debt amount <span style="float: right;">\$0</span></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">\$0</span></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) <span style="float: right;">\$0</span></p> <p><b>D. Subtract amount paid from other resources</b> <span style="float: right;">\$0</span></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	\$0
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <small>29 Tex. Tax Code § 26.012(10) and 26.04(b)</small></p>	\$0

2023 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 2023 debt. Subtract Line 43 from Line 42E.	\$0
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <small>30 Tex. Tax Code § 26.04(b)</small> <span style="float: right;">97.00%</span></p> <p>B. Enter the 2022 actual collection rate. <span style="float: right;">96.00%</span></p> <p>C. Enter the 2021 actual collection rate <span style="float: right;">97.00%</span></p> <p>D. Enter the 2020 actual collection rate. <span style="float: right;">97.00%</span></p> <p>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%. <small>31 Tex. Tax Code § 26.04(h), (h-1), and (h-2)</small></p>	97.00%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	0
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	32,905,027
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.0000000
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	0.05400931
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	0.0000000
50.	<p><b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.</p>	0.0000000

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - OR - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$32,905,027
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$0
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$32,905,027
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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, <sup>39 Tex. Tax Code § 26.013(a)</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; <sup>40 Tex. Tax Code § 26.013(c)</sup>
  - a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> 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. <sup>42 Tex. Local Gov't Code § 120.007(d)</sup> Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.
- This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>43 Tex. Tax Code § 26.063(a)(1)</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.05550610
	B. Unused increment rate (Line 66)	0.00212000
	C. Subtract B from A	0.05338610
	D. Adopted Tax Rate	0.05550000
	E. Subtract D from C	-0.00211390
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.05988900
	B. Unused increment rate (Line 66)	0.00212000
	C. Subtract B from A	0.05776900
	D. Adopted Tax Rate	0.05558000
	E. Subtract D from C	0.00218900
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	0.06078250
	B. Unused increment rate (Line 64)	0.00000000
	C. Subtract B from A	0.06078250
	D. Adopted Tax Rate	0.05866000
	E. Subtract D from C	0.00212250
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	0.00000000
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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).	0.05620691

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**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. <sup>44 Tex. Tax Code § 26.012(B-a)</sup>  
 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. <sup>45 Tex. Tax Code § 26.063(a)(1)</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.05218291
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$32,905,027
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	1.519524661
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet	0.00000000
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	1.57170757

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.05550000
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	0.05550000
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$30,889,919
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$32,905,027
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup> Tex. Tax Code §26.042(b)	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

0.05210120

**Voter-approval tax rate.** As applicable, enter the 2023 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: 49

0.05400931

**De minimis rate.** If applicable, enter the 2023 de minimis rate from Line 72.

1.57170757

**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 <sup>50</sup> 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

Date

8/7/2023

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