per \$100

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE

	NO-NEW-REVENUE TAX RATE	\$ <u>.54112</u>	per \$100	
	VOTER-APPROVAL TAX RATE	\$ <u>.56289</u>	per \$100	•
	s the tax rate for the2	022 ent lax year)	tax year that will raise t	he same amount
of property tax revenue for	BRISCOE COUNTY (name of taxing unit)		from the same propertie	es in both
the 2021 (preceding tax year)	tax year and the 2022	year) tax y		
The voter-approval tax rate is	the highest tax rate that	BRISCOE CO	UNTY may a	dopt without holding
an election to seek voter appro	oval of the rate.		·	
	the 2022 tax year.	This means that _	BRISCOE COUNTY (name of taxing unit)	is proposing
	• • •			
A PUBLIC HEARING ON THE	PROPOSED TAX RATE WILL BE HE	LD ON <u>SEPTEM</u>	BER 7, 2022 AT 3;00 P.M	
at <u>BRISCOE COUNTY (</u>	COURT ROOM 415 MAIN STRE	EET	(aute and time)	
The proposed toy sate to see	(meeting place)	· · ·		
rne proposed tax rate is not g	reater than the voter-approval tax rate.	. As a result,	BRISCOE COUNTY (trame of taxing with)	is not required
o hold an election at which vo	ters may accept or reject the proposed	i tax rate. Howev	er, you may express your sup	port for or
opposition to the proposed tax	rate by contacting the members of the	COM	MISSIONERS COURT (name of governing body)	of ·
(name of taxing unit)	Y at their offices or by attending	the public hearin	g mentioned above.	
YOUR TAXES OWED U	JNDER ANY OF THE TAX RATES ME	NTIONED ABOV	E CAN BE CALCULATED AS	FOLLOWS:
	Property tax amount = (tax rate) x (tax			
	ng body below, showing how each voted on the prop			, indicating absences.)
FOR the proposal: WAYNE N	IANCE, JACK WELLMAN, JOHN BL	JRSON, DANNY	FRANCIS, KEN WOOD	
PRESENT and not voting:		-		
ABSENT:			•	

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property,

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by	BRISCOE COUNTY	last year
	(name of taxing unit)	
to the taxes proposed to the be imposed on the average residence homestead by	BRISCOE COUNTY	this year.
	(name of taxing unit)	

	2021	2022	Change
Total tax rate (per \$100 of value)	2021 adopted tax rate	2022 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% .00408 OR .73%
Average homestead taxable value	2021 average taxable value of residence homestead \$51,165	2022 average taxable value of residence homestead \$39,352	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% -23.09%
Tax on average homestead	2021 amount of taxes on average taxable value of residence homestead \$285.91	2022 amount of taxes on average taxable value of residence homestead \$221.50	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2021 levy \$1,293,507	(2022 proposed rate x current total value)/100 \$1,347,672	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% \$54,165 OR 4.19%

	illowing text if these no-new-red nue Maintenance and Operation			ute avjustille	nta appiy ioi t	ne taxing unit
State Criminal	Justice Mandate (counties)					
The	BRISCOE (county name)	County Aud	itor certifies that	BF	RISCOE	County has
spent \$	1,200	in the	previous 12 mo	nths for the m	aintenance an	d operations cost
of keeping inma	nt minus any amount received from state reven ates sentenced to the Texas Dep	eartment of Criminal Ju	rstice.	BRIS	COE	County
Sheriff has prov	vided BRISCOE	COUNTY	Information	on these cost:	ame) s, minus the st	ate revenues
	relmbursement of such costs.	name)				
This increased	the no-new-revenue maintenance	e and operations rate	by0005	/\$100.		
×4.	h Care Compensation Expendi		-			
•	·	•	from July 1	2021	to June 30	2022
on indigent hea	BRISCOE COUNTY (name of taxing unit) alth care compensation procedure	(amount)	low oligibility	(prior year)	the emount o	(current year)
	year, the amount of increase abo				altures is \$	(amount of increase)
This increased	the no-new-revenue maintenance	e and operations rate	by0	/\$100.		
	nse Compensation Expenditure	•		Ĺ		
The BRISC	COE COUNTY (name of taxing unit)	_ spent \$ <u>5,300</u> (amount)	from July 1	2021 (prlor year)	to June 30	2022 (current year)
	pinted counsel for indigent individ					
under Article 26	6.05, Code of Criminal Procedure	e, and to fund the oper	rations of a publi	c defender's o	office under Art	licle 26.044, Code
	cedure, less the amount of any s	•		ear, the amou	nt of increase	above last year's
enhanced indig	gent defense compensation expe	nditures is \$5,30	00 (hicrograp)		•	
	the no-new-revenue maintenance			/\$100.		
Eligible Count	ty Hospital Expenditures (cities	s and countles)				
The	(name of laxing unit)	_ spent \$	_from July 1		to June 30	
	(name of laxing unit) s to maintain and operate an elig			(prlor year)		(current year)
For current tax	year, the amount of increase ab	ove last year's eligible	county hospital	expenditures	ls \$	
	the no-new-revenue maintenance				(amount o	(increase)
	essor for the taxing unit maint					
					,	
	with tax calculations, please cor					······································
	(telephone number)	(email address)	, or vi	sit	niernet website addr	ess)
for more inform		and an altertation and the	· · · · · · · · · · · · · · · · · · ·			
•	essor for the taxing unit does		,			
For assistance	with tax calculations, please cor	ntact the tax assessor	tor	forms of taylor	o smit)	

(email address)

(telephone miniber)

2022 Notice of No New Revenue Tax Rate Worksheet for Calculation of Tax/Decrease

Entity Name: Briscoe County	Date: 07/28/2022
 2021 taxable value, adjusted for loss value Enter line 8 of the Tax Rate Calculation Worksheet. 	\$231,479,444
 2. 2021 total tax rate Enter line 4 of the Tax Rate Calculation Worksheet 3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Tax Rate Calculation Worksheet. 	.5588 0
4. Last year's levyMultiply Line 1 times Line 2 and divide by 100.To the result, add Line 3.	\$1,293,507
5. 2022 total taxable value. Enter Line 21 of The Tax Rate Calculation Worksheet	\$239,424,556
6. 2022 tax rate. Enter line 26 of the Tax Rate Calculation Worksheet or Line Of the Additional Sales Tax Rate Worksheet.	.54112
2022 taxes if a tax rate equal to the No New Revenue Multiply Line 5 times Line 6 and divide by 100.	\$1,295,574
8. Last year's total levy. Sum of line 4 for all funds.	\$1,293,507
9. 2022 total taxes if a tax rate equal to the No New Relation 1st adopted. Sum of Line 7 for all funds.	venue tax rate \$1,295,574
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$2067
No-new-revenue tax rate .541 Voter-approval tax rate .562	

This notice contains a summary of actual No-new-revenue and Voter-approval tax rates calculations. You can inspect a copy of the full calculation at the Briscoe County Tax Appraisal District, 415 Main (Courthouse), Silverton, Texas.

The person providing the above information is:

<u>The person providing the above information is:</u>

<u>Position Date</u>

2022 Tax Rate Calculation Worksheet

Form 50-856

Taxing Units Other Than School Districts or Water Districts

Briscoe County	806-823-2161		
Taxing Unit Name	Phone (orea code and number)		
P.O. Box 728	briscoecad.org		
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address		

GENERALINFORMATION: TaxCodeSection 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 employees hall 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 employees ubmits 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 TaxRate 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.

Whileuncommon, 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.

ennovement uni		Amount/Refe
Um	NotNovengarenta engle Molksheet	Amionina/acus
1,	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude TaxCode 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 cellings (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).	_{\$_} 231,479,444
2.	2021 tax cellings. Countles, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax cellings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax celling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$_231,479,444
4.	2021 total adopted tax rate.	\$.5588 _/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:\$	
	B. 2021 values resulting from final court decisions:\$	· ·
	C. 2021 value loss. Subtract B from A. ³	\$_0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 And Certified Values and Annual Annu	
ļ.	B. 2021 disputed value:	
	C. 2021 undisputed value. Subtract B from A. 4	\$ <u>0</u>
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

Tex. Tax Code §26.012(14)

²Tex. Tax Code §26.012(14)

^{*}Tex. Tax Code §26.012(13)

Othe	ModNeyAravanga TaxAratoWorkshado	Amount/Rette
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 231,479,444
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	<u>\$_0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to free port, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 2,250	
	B. Partial exemptions, 2022 exemption amount or 2022 percentage exemption times 2021 value:	_{\$} 16,250
	C. Valuė loss. Add A and B. 6	\$_10,200
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	
	B. 2022 productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	\$_0
12,	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$_46,250
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the taxincrement fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 231,463,194
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>1,293,416</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	\$ <u>0</u>
17.	Adjusted 2021 levy with refunds and TiF adjustment. Add Lines 15'and 16. 10	\$ 1,293,416
18.	and includes the total taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. 11	
1	A. Certified values:	•
	B. Countles: Includerailroad rolling stock values certified by the Comptroller's office:	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	
	D. Taxincrement financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a taxincrement financing zone for which the 2022 taxes will be deposited into the taxincrement fund. Do not include any new property value that will be included in Line 23 below. 12 - \$ 0	
	E. Total 2022 value. Add A and B, then subtract C and D.	s 239,424,556

Frex. Tax Code \$26.012(15)

4 Tex. Tax Code \$26.012(15)

7 Tex. Tax Code \$26.012(15)

8 Tex. Tax Code \$26.03(c)

9 Tex. Tax Code \$26.03(13)

9 Tex. Tax Code \$26.012(13)

10 Tex. Tax Code \$26.012(13)

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

11 Tex. Tax Code \$26.03(c)

hine		
	(No-New-Revented Vertra World) eq.(Amountages
19.	A. 2022 taxable value of properties under protest. The chief appraisar roll. A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the tax payer's claimed value, if any, or an estimate of the value if the tax payer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 14 0	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15	0
	C. Total value under protest or not certified. Add A and B.	\$_0
20.	2022 tax cellings. Countles, cities and junior colleges enter 2022 total taxable value of homesteads with tax cellings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0, if your taxing unit adopted the tax celling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. 16	ş_0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$_239,424,556
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	\$_0
23,	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the Item was not on the appraisal rollin 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$_399,640
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 399,640
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$_239,024,916
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$54112/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. 21	\$54112

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 as a constant of the rate of the rateInto two separate rates:

- $\textbf{Maintenance and Operations (M\&O) TaxRate:} The \ M\&O\ portion\ ls\ the\ taxrate\ that\ is\ needed\ to\ raise\ the\ same\ amount\ of\ taxes\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ levied\ in\ the\ prior\ year\ that\ the\ taxing\ unit\ the\ that\ the\ taxing\ unit\ the\ that\ that\ the\ that\ the\$ 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 for each type of tax the county levies are the voter-approval tax rates are the voter $exceeds the {\tt no-new-revenue} tax {\tt rate}, but occasionally decreases in a taxing unit's debt service will cause the {\tt NNR} tax {\tt rate} to be higher than the voter-approval tax {\tt rate}.$

	lina	Voter Approval tak Rate Worksheet	Amount/Rate
	28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$.5588 _{/\$100}
		2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tox Rate Worksheet.	\$ <u>231,479,444</u>
ł			

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code § 26,01(c)

³⁵ Tex. Tax Code §26.01(d) 35 Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

[&]quot; Tex. Tax Code § 26.012(17)
" Tex. Tax Code § 26.012(17)

²³ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Total 2821 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 31. Adjusted 2021 levy for calculating NNR M&O rate. A M&O taxes redunded for years preceding tax year 2021. Enter the amount of M&O taxes redunded for years preceding tax year 2021. Enter the amount of M&O taxes redunded for years preceding to the preceding year for taxes before that year. Types of refunds include certification 25.25(b) and (pl. corrections and Tax Code Section 31.11, payment errors. Do not include refunds for taxy gar 2021. This line species only to taxy served great years 2021. 8. 2021 transferred function (1 the taxing unit than an 2022 centured appraised value in Line 1889, enter 0. 4. 2021 transferred function. If allocontinuing all of a department, function or activity and transferring tip to another taxing unit vibrite contract, enter the amounts pent by the taxing unit discontinuing the function. If allocontinuing all of a department, function or activity and transferring tip to another taxing unit vibrite contract, enter the amounts, pent by the taxing unit discontinuing the function. If allocontinuing all of a department, function or activity and transferring tip to another taxing unit vibrite contract. The amounts pent by the taxing unit discontinuing the function in the 12 months proceeding the months of this calculation. If the taxing unit discontinuing the function in the 12 months produced the function. The taxing unit with C, subtract If discontinuing function and addiffrestiving function. 5. 1,293,507 8. Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Role Warksheet. 8. 239,024,916 8. 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Role Warksheet. 8. 239,024,916 9. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months produing for the maintenance and operation cost of leging in materia. In the months produced to the maintenance and operation cost of leging in units in county paid facilities after	Yine		VorigrAjpprovaljarakilete/Worldhate	Amount/Rate
A. M&O taxes refunded for years preceding taxy year 2021. Either the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 35.2(f) and (c) corrections and Tax Code Section 35.11.1 payment errors. Do not include refunds for taxyear 2021. This line applies only to taxyear preceding text year 2021. B. 2021 taxes in THE. Either the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in line 18D, onter 0. C. 2021 transferred function. If discontinuing all of a department, function or activity and transferrings to another taxing unit to yavitten contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of the tax discission. If the taxing unit discontinuing the function is the 12 months preceding the month of the taxingtion of the taxing unit discontinuing the function in the 12 months preceding the month of the taxingtion of the taxing unit discontinuing function and add in receiving the function will add this amount in Debow. Other taxing unit senter 0. D. 2021 M&O tay adjustments. Subtract 8 from A. For taxing unit with C, subtract If discontinuing function and add if receiving function. E. Add Use 30 to 310. \$ 1,293,507 \$ 2,39,024,916 Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. \$ 239,024,916 \$ 239,024,916 \$ 232,022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. \$ 1,293,507 \$ 1,293,507 \$ 2022 state criminal justice mandate. First the amount spent by a country in the previous 12 months providing for the maintenance and operation cost of keeping inmates in country paid facilities after they beautify the previous 12 months providing for the maintenance and operation cost of keeping inmates in country paid facilities after they beautify the previous 12 months providing for the m	200001120	Total 20		\$_1,293,507
zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in line 1880, enter 0. C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this actualistion. If the taxing unit discontinuing the function in the 12 months preceding the month of this taxing unit discontinuing the function for this 12 months 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 0 below. The taxing unit receiving the function will add this amount in 0 below. Other taxing unit receiving function. D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract If discontinuing function and add if receiving function. E. Add Line 30 to 31D. Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. \$ 239,024,916 \$ 1,293,507 \$ 2,293,024,916 \$ 2,239,024,916 \$ 2,239,024,916 \$ 2,239,024,916 \$ 2,239,024,916 \$ 2,239,024,916 \$ 2,239,024,916 \$ 2,202 state criminal justice mandate. Enter the amount spent by a countly in the previous 12 months providing for the maintenance and operation cost of keeping immake in county-paid facilities after they have been sentenced. Do not include any state or inhurbenent received bythe county for the same purpose. Enter the amount spent by a countly in the previous 12 months providing for the maintenance and operation cost of keeping immake in county-paid facilities after they have been sentenced. Do not include any state or inhurbenent received bythe county for the same purpose. Enter zero if this is the first time the mandate applies. C. Subtract B from A and divide by Line 32 and multiply by \$100. S00050	31.	Α.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021	
transfering to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 monits preceding the month of this activation. If the taxing wint discontinuing the function will subtract this amount in Delow. Other taxing unit cerel wing the function will subtract the amount in Delow. Other taxing units enter to. D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. E. Add Line 30 to 310. 2. Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. 3. 239,024,916 33. 2022 NNR M&O rate (unadjusted). Divide tine 31E by Line 32 and multiply by \$100. 4. A 2022 taxable value. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping limates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months providing for the maintenance and operation cost of keeping limates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. C. Subtract B from A and divide by Line 32 and multiply by \$100. 5. 00050 /\$100			zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 180, enter 0	į
discontinuing function and add if receiving function	į	C.	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 full fiscal year in which the taxing unit. The taxing unit discontinuing the function	
32. Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . 33. 2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. 34. Rate adjustment for state criminal justice mandate. 23 A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state relimbursement received bythe county for the same purpose. B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state relimbursement received bythe county for the same purpose. Enter zero if this is the first time the mandate applies		D,	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function\$	1 293 507
33. 2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. 34. Rate adjustment for state criminal justice mandate. 2 A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state relmbursement received by the county for the same purpose. \$ 1,200 8. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state relmbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. Csubtract B from A and divide by Line 32 and multiply by \$100		E.	Add Line 30 to 31D.	
34. Rate adjustment for state criminal justice mandate. 23 A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping immates in county-paid facilities after they have been sentenced. Do not include any state relimbursement received by the county for the same purpose. \$ 1,200 B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping immates 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	32	Adjuste	ed 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 239,024,916
A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. C. "Subtract B from A and divide by Line 32 and multiply by \$100	33	2022 N	NR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$.54115/\$100
providing for the maintenance and operation cost of keeping immates in county-paid facilities after they have been sentenced. Do not include any state relimbursement received by the county for the same purpose. B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state relimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	34	. Rate a	ljustment for state criminal justice mandate. ²³	
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 relimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate appiles		Α.	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. \$\frac{1,200}{}	
D. Enter the rate calculated in C. If not applicable, enter 0. \$\(\frac{1}{2}\). Rate adjustment for indigent health care expenditures. \(\frac{24}{2}\) A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. C. Subtract B from A and divide by Line 32 and multiply by \$100.		В.	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	
D. Enter the rate calculated in C. If not applicable, enter 0. \$\(\frac{1}{2}\). Rate adjustment for indigent health care expenditures. \(\frac{24}{2}\) A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. C. Subtract B from A and divide by Line 32 and multiply by \$100.		c.	Subtract B from A and divide by Line 32 and multiply by \$100\$.00050 /\$100	
A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose		D.		\$00050 _/\$100
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	3:	i. Rate a	djustment for Indigent health care expenditures. 24	
B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose\$ C. Subtract B from A and divide by Line 32 and multiply by \$100		A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	
C. Subtract B from A and divide by Line 32 and multiply by \$100\$		В.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning	
		C	Subtract B from A and divide by Line 32 and multiply by \$100	
			Enter the rate calculated in C. If not applicable, enter 0.	\$ 0

²¹ [Reserved for expansion] ³³ Tex. Tax Code §26.044 ²⁴ Tex. Tax Code §26.0441

Mio		Voter-Approval naxikate VVorkshoot			BillyniuomA	ie
36.	Rate a	djustment for county indigent defense compensation. 25				
	Α.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counselfor 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	\$_5,300			
	В.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counselfor indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	\$ <u>0</u>	-		
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	_{\$} .00221	/\$100		
	D.	MultiplyBby0.05 and divide by Line 32 and multiply by \$100	<u>\$</u> 0	/\$100		
	ε.	Enter the lesser of C and D. If not applicable, enter 0.			\$.00221	/\$100
37.	Rate	adjustment for county hospital expenditures. ²⁶				
	A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ <u>0</u>			
	В.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ <u>0</u>			
	C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ <u>0</u>	/\$100		
	D.	20	ş <u>0</u>	/\$100		Ì
	E.	to the the three booklessing optox ()			<u>\$</u> 0	/\$100
38.	lty fo	adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be r the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only appl pulation of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code S mation.	iez to iliniiicibaiir	IC2 AALGI1		
	А	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ <u>0</u>			
	В	safety during the preceding fiscal year			V V V V V V V V V V V V V V V V V V V	
	С	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$ <u>0</u>	/\$100		
	D	t to the Order continue to the			<u>\$_0</u>	/\$100
39), Adj	isted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		•	\$54386	/\$100
40	tion	ustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that alsalestax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rateing units, enter zero.	collected and sp for 2022 in Section	pent addi- on3.Other		•
	<i>A</i>	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Countles must exclude any amount that was spent for economic development grants from the amour of salestax spent	\$			
		Divide Line 40A by Line 32 and multiply by \$100	<u>\$</u> 0	/\$100	1	
		. Add Line 40B to Line 39.	<u> </u>	*	\$.54386	/\$100
4	1. 202	2 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.			\$.56289	/\$100
		 or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. 				

³⁵ Tex. Tax Code §26.0442 36 Tex. Tax Code §26.0443

Yinte	VoterApproval fraxitete Workshoet	Amount/Rate
	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 7 If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$
	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes,	
ļ	(2) are secured by property taxes,	}
	(3) are scheduled for payment over a period longer than one year, and	
	(4) are not classified in the taxing unit's budget as M&O expenses.	Ì
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. 28	900
1	Enter debt amount	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D. Subtract amount paid from other resources\$	
	E. Adjusted debt. Subtract B, C and D from A.	\$_0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$_0
45.	2022 anticipated collection rate.	
	A. Enter the 2022 anticipated collection rate certified by the collector.	
	B. Enter the 2021 actual collection rate.	
	C. Enter the 2020 actual collection rate.	
	D. Enter the 2019 actual collection rate	,
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest	
	E. If the anticipated collection rate in A is lower trial actual 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%. 3	0%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$_0
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 239,424,556
48.	2022 debt rate, Divide Line 46 by Line 47 and multiply by \$100.	\$_0
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$.56289 /\$100
D49	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$_0

²⁷ Tex. Tax Code §26.042(a)

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §26.04(b)

³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Dine	Voter-Approval Jax Rate Worldheet	Amount/Red	Œ
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rates for each type of tax the county levies and tax rates for each type of tax the county levies and tax rates for each type of tax the county levies and tax rates for each type of tax the county levies and tax rates for each type of tax rates for eac	.56289	16100
	tax rate.	\$	/\$100

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

Citles, count les and hospital districts may ievy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales are the contraction of the contractiotax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This sections hould 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 approval tax rate because it adopted to a proval tax rate because it adopted the approval tax rate because it adopted the approval tax rate because it adopted to a proval tax rate because it adopted to a provadditional sales tax.

aditio	onal sales tax.	
iline)	Additional Sales and USO TaxAWed Sheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxables ales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	ş_0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33	
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 34	
	 or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. 	ş_0
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	<u>\$</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	<u>\$ 0/\$100</u>
55.	2022 NNR tax rate, unadjusted for sales tax. 35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tox Rate Worksheet.	\$ 0/\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$_0
57.	2022 voter-approval tax rate, unadjusted for sales tax. 36 Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0 /\$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, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This is not also that the control of air, water or land, and the control ofinstallation, 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.

11112 26	ction should only be completed by a coming one characters and the property of the complete of	
E me	VottarApprovalisate Adjustmentfor Pollintun Control fleguitements:Worlisheet	Amount/Rece
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 239,424,556
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$_0
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$.56289 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(I) 34 Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(1)

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

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

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

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

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

म् <u>र</u> ीतः,	Wangedheizene aktele,Worksheek	Anount/Rate
63.	2021 unused incrementrate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enterzero.	\$_0
64.	2020 unused incrementrate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$_0
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$_0
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$_0

SECTION 6: De Minimis Rate

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

DerVilninilsketeWorksheet	Amount/Rate
Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$54386 _/\$100
2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 239,424,556
Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$20883 _/\$100
2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$_0
De minimis rate. Add Lines 68, 70 and 71.	\$.75269 _{_/\$100}
	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet 2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. 2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.

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

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

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

- directed the designated of fice rore 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 designated of the designat
- 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 taxing unit as a 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 taxing unit as a first tax year.assess or 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 and the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit to the governing body exceeds the taxable value of the taxing unit to the governing body exceeds the taxable value of taxable valoccurred or the disaster occurred four years ago.

³³ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

^{**}Tex. Tax Code §§26.0501(a) and (c)

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

Tex. Tax Code §26.063(a)(1)

[&]quot;Tex. Tax Code §26.012(8-a) ⁴⁵Tex. Tax Code §26.063(a)(1)

Tex. Tax Code §26.042(b) 47 Tex, TaxCode §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year. $Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax {\it rate} in the manner provided for a special taxing unit because it is still within the {\it rate} in the manner provided for a special taxing unit because it is still within the {\it rate} in the manner provided for a special taxing unit because it is still within the {\it rate} in the {\it rate} in$ 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).

Carron-season No. 10	Emergatey/Revenue/Fats/Worksheat	/Amount/fit	Je
Appe		. 0	(4455
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0	/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.		
	If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.		
	If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval taxrate using a multiplier of 1.08 of Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval TaxRate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval taxrate the taxing unit would have calculated in 2021 if It had generated revenue based on an adopted taxrate using a multiplier of 1.035 in the year(s) following the disaster. 48 Enter the final adjusted 2021 voter-approval taxrate from the worksheet.	\$ <u>0</u>	_/\$100
	- or - If the taxing unitadopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.		
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0</u>	/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	ş_0	
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>.0</u>	
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$_0	
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	ş_0	/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line50 (counties), Line58 (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	/\$100
: \\ \			
_	CTION 8: Total Tax Rate	•	
	ate the applicable total tax rates as calculated above.	54112. ج	/\$100
	No-new-revenue tax rate	mnγ <u>.</u>	
	·	s .56289	/\$100
	Voter-approval tax rate		
	Indicate the line number used: <u>& 0</u>	5 .75269	/\$100
	De minimis rate	Y	
SF	CTION 9: Taxing Unit Representative Name and Signature		100
Ente	er 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 to slove 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 mate of taxable value, in accordance with requirements in the Tax Code. So	the designated of dappraisal roll or	ficer or certified
	Theresa Clinton		
	Printed Name of Taxing Unit Representative		
si	9n Maran Winton 07/29/2022		

Date

⁴⁶ Tex. Tax Code §25.042(c) 49 Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



Water District Notice of Public Hearing on Tax Rate

The	Mackenzie Municipal	Water Authority		will hold	a public he	aring o	n a propo	sed
tax rate for	the tax year	2022	on		September	20, 2022		at
	Lake Mackenzie Admir	istrative Office at 14	11 S. M	ackenzie Road	l, Silverton, TX 79	257	*	Your
individual ta	axes mav increa	se at a greate	er or i	esserrau	e, or even c	icci cas	se, depen	ung
on the tax r	ate that is adop	ted and on th	e cha	inge in the	e taxable va	alue of	your prop	perty
in relation t	o the change in	taxable value	of a	l other pr	operty. The	chang	e in the ta	axable
value of yo	ur property in re	lation to the o	hang	e in the t	axable valu	e or all	other pro	perty
determines	the distribution	of the tax but	aen a	among an	property of	MIIGIS.		
FOR the prop	oosal:							
AGAINST the	e proposal:							
PRESENT ar	nd not voting:							
ABSENT:								
The following	table compares ta	xes on an avera	ge res	sidence hon	nestead in this	s taxing	unit last ye	ar to
taxes propos	ed on the average	residence nome		Last Year			This Year	
		•		,123	/\$ 100		.119	/\$100
Total tax rate	(per \$100 of value)	Adop	ted	_ 70100	Propo	sed	_ /♥ / 00
Difference in	rates per \$100 of v	/alue		\$	-0.004	/\$100)	
	ncrease/decrease i				-1.62	%		
	raised residence ho		\$	46,519		\$	50,938	
	nestead exemptions							
(excludir	ng 65 years of age	or older or						
	person's exemptio			0			0	
	idence homestead			46,519			50,938	
	age residence home		\$	57.22		\$	57.00	
Annual incre	ease/decrease in ta	xes if		•				
propose	d tax rate is adopte	ed (+/-)	\$	-,22				
and per	centage of increase	· (+/-)		384	%	•		
If the propos	sed combined debt	service, operation	on and	l maintenar	ice, and contr	act tax r	ate require	s or
	in election to appro							
	w increase for the							

2022 Water District Voter-Approval Tax Rate

Form 50-858

Worksheet for Low Tax Rate and Developing Districts

Mackenzie Municipal Water District			(806) 633-4326	
			Phone (area code and number)	
Water District Name 141 S. Mackenzie Rd, Silverton, TX, 79257 Water District's Address, City, State, ZIP Code			www.lakemackenzie.com Water District's Website Address	
GENERAL INFORMATION: The Comptroller's of worksheet is offered as technical assistance and	fice provides this worksheet to assist w I not legal advice. Water districts shoul	rater districts in determining their vote d consult legal counsel for interpretation	er-approval tax rate. The information provided in this ons 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 c (Water Code Section 49.23602)	declared disaster area (d))	

SECTION 1: Vote: Approval Tax Rate

The voter-approval fax 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.

19	ी अम्मार्गिक्यू -	Amontists
	2021 average appraised value of residence homestead.	, 46,519
	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	ş <u> </u>
	2021 average taxable value of residence homestead, Line 1 minus Line 2.	, 46,519
	2021 adopted M&O tax rate.	s 0.123000 /s1
5.	2021 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	, 57
74 5.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. 3	, 61
	2022 average appraised value of residence homestead.	,50,938
7. 	2022 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. 4	s0
8.	2022 average taxable value of residence homestead. Line 7 minus Line 8.	, 50,938
9.	Highest 2022 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. 5	, 0.119753 _{/s}
io, 	and the same of th	s 0.000000 /s
11.	2022 debt tax rate.	, 0.000000
12,	2022 contract tax rate.	, 0.11 <u>9753</u>
13.	2022 voter-approval tax rate. Add lines 10, 11 and 12.	\$ <u>~0.119755</u>

¹ Tex. Water Code 5 49-236(a)(2)(C)

Tex. Water Code § 49.236(a)(2)(D)
Tex. Water Code § 49.236(a)(3)(a) and 49.236(a)(a)(b)
Tex. Water Code § 49.236(a)(2)(c)
Tex. Water Code § 49.236(a)(2)(c)
Tex. Water Code § 49.236(a)(3)(a) and 49.236(a)(a)(b)

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.⁷

Uitria	Workshept	Amount/Rate/
14.	2021 average taxable value of residence homestead. Enter the amount from Line 3.	<u>\$ 46,519</u>
15,	2021 adopted total tax rate,	\$ 0.123000 /5100
16.	2021 total tax on average residence homestead. Multiply Line 14 by Line 15, divide by \$100.	57
17.	2022 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	, 61
18.	2022 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	s 0.119753 /s100

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. 5

print here

Driotad Name of Water District Representative

sign here ▶ Jessica Shulten Water Patrick Representative 08/12/2022

Date

Tex. Water Code 55 49.23601, 49.23602(d), and 49.23603

RESOLUTION 0920.01

A RESOLUTION LEVYING AD-VALOREM TAXES FOR USE AND SUPPORT OF THE OPERATIONS OF THE MACKENZIE MUNICIPAL WATER AUTHORITY, BRISCOE COUNTY, TEXAS FOR THE 2021-2022 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

WHEREAS, the Property Tax Code of the State of Texas requires the governing body of the Mackenzie Municipal Water Authority to adopt a tax rate for the current year and to notify the tax assessor/collector of the Authority of the adopted rate.

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Mackenzie Municipal Water Authority:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the general government of the Mackenzie Municipal Water Authority upon all property within the statutory limits of said Authority subject to taxation, a tax of \$0.11900 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government, **0.11900** per \$100 valuation of property.

SECTION 2. That taxes levied under this ordinance shall be due October 1, 2022, and if not paid on or before January 31, 2023, shall immediately become delinquent.

SECTION 3. All taxes shall become a lien upon the property against which assessed, and the tax collector for the Mackenzie Municipal Water Authority is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and orders of the Mackenzie Municipal Water Authority, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, for the payment of said taxes, penalty, and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the Mackenzie Municipal Water Authority. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by state law.

SECTION 4. This Resolution shall take effect and be in force from the date after its passage.

The foregoing Resolution was read, considered, adopted, and passed in regular session on this the 20th day of September 2022.

MACKENZIE MUNICIPAL WATER AUTHORITY

Jeffery Johns	on, Board	Chairman
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2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

City of Silverton Taxing Unit Name		_806-823-2161 Phone (area code and number)
P.O. Box 124 Taxing Unit's Address, City, State, ZIP Code	* '	— briscoecad-org ∓axing 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.

rate se	parately for the maintenance and operations tax and the debt toy, then be a second of the maintenance and operations tax and the debt toy, then be a second of the maintenance and operations tax and the debt toy, then be a second of the maintenance and operations tax and the debt toy, then be a second of the maintenance and operations tax and the debt toy, then be a second of the second of th	Amount/Hate
<u>Une</u>	No New-Revenue lex (Natel Worksheet	Amoradinae
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax cellings (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).	\$ 18,136,131
2.	2021 tax ceilings. Counties, cities and Junior collège districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	ş_0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 18,136,131
4.	2021 total adopted tax rate.	\$820000_/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	C. 2021 value loss. Subtract B from A. ³	\$_0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value:	
	B. 2021 disputed value:	,
	C. 2021 undisputed value. Subtract B from A.4	\$_0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$_0

Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

Tex. Tax Code \$26,012(13)

liline	No New Alexanue Troy Rate World had	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$_18,136,131_
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	\$_ O
10,	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 2,250 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: +\$ 12,000 C. Value loss. Add A and B. 6	_{\$} _14,250
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: B. 2022 productivity or special appraised value: -\$ C. Value loss. Subtract B from A. 7	ş_ O
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>14,250</u>
13,	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$_0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 18,121,881
15,	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$_148,599
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	\$_0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$148,599
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and Includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. " A. Certified values: \$20,199,046 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: +\$0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: -\$0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12 -\$0	
	E. Total 2022 value. Add A and B, then subtract C and D.	\$_20,199,046

Page 2

³ Tex. Tax Code \$26.012(15) ⁵ Tex. Tax Code \$26.012(15) ⁷ Tex. Tax Code \$26.012(15) ⁸ Tex. Tax Code \$26.012(15) ⁹ Tex. Tax Code \$26.012(13) ¹⁰ Tex. Tax Code \$26.012(13) ¹¹ Tex. Tax Code \$26.012, 26.04(-2) ¹¹ Tex. Tax Code \$26.03(c)

AVAL	Tax Rate Calculation Worksheet - Taxing Offics Other Than School Parishers	AmountMiste
litte ,	Noview Revenue Tealby Model and State Control of the Control of th	
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 14.	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value	
	(as appropriate). Enter the total value of property not on the certified roll. 15]
	C. Total value under protest or not certified. Add A and B.	\$_0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. 16	\$_0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$_20,199,046
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	\$_0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$_0
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$.0
25.	Adjusted 2022 taxable value: Subtract Line 24 from Line 21.	\$ 20,199,046
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$_735673_/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$_0/\$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.
- 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.

	limei	Votae-Approveil/faxetette/Workshuat	Amount/Rette
<u>S</u>	28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$_820000_/\$100
		2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$_18,136,131
- \	i		

¹³ Tex. Tax Code \$26.01(c) and (d)

¹⁴ Tex. Tax Code \$26.01(c) 15 Tex. Tax Code \$26.01(d)

¹⁴ Tex. Tax Code \$26.012(6)(8)

¹⁷ Tex. Tax Code \$26.012(6) 18 Tex. Tax Code \$26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

line.	Velto-Approval/jaxifateWarksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$_148,716
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021	
	8. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0\$_0	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E. Add Line 30 to 31D.	\$ <u>148,716</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 20,199,046
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$_736253_/\$100
34.	Rate adjustment for state criminal Justice mandate. 23	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-pald facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	•
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$_0/\$100
35		}
	A. 2022 Indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	
	B. 2021 indigent health care expenditures. Enter the amount pald by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	
	D. Enter the rate calculated in C. if not applicable, enter 0.	\$_0/\$100

²² [Reserved for expansion] ²¹ Tex. Tax Code §26.044 ²⁴ Tex. Tax Code §26.0441

ilne.		WojerAppovaličnateteWorkhook		· T	Amount	Bate
36.	Rate ac	ljustment for county indigent defense compensation. 25				
	A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.	\$ <u>0</u>			
	В.	2021 Indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	s_0			
ļ	c.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ <u>0</u>	/\$100		
ļ	D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100	\$ <u>0</u>	/\$100		
	E.	Enter the lesser of C and D. If not applicable, enter 0.			\$ 0	/\$100
37.	Rate a	djustment for county hospital expenditures. 26				
	Α.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ <u>0</u>			į
	В.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$_0			
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ <u>0</u>	/\$100		
	D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100	\$ <u>0</u>	/\$100		
	E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.			\$_0	/\$100
38.	ity for a pop	adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applulation of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Scanding.			1	
	A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ <u>0</u>			
	В.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ <u>0</u>			
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	\$_ O	/\$100	ł	
	D.	Enter the rate calculated in C. If not applicable, enter 0.			\$_0	/\$100
39.	Adju	sted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.			\$ <u>.7362</u> \$	53_/\$100
40.	tiona	stment for 2021 sales tax specifically to reduce property taxes. Cities, countles and hospital districts that co I sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate g units, enter zero.	llected and spe for 2022 in Secti	nt addi- on 3. Other		
	A.	the transfer of the test and spent on MRO avpances in 2021 if any	\$ <u>0</u>			
	B	Divide Line 40A by Line 32 and multiply by \$100	\$ <u>0</u>	/\$100		
	c.	Add Line 40B to Line 39.		•	\$ <u>.7362</u>	53_/\$100
41		2 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	-		\$ <u>.7620</u>	<u>22</u> /\$100
		- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.				

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

પોતલ	Vote «Approval liby (Ratel Worksheet)	Amount/Bate
D41.	area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 27 If the taxing unit does not qualify, do not complete	\$_0/\$100
42	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid	
42.	on debts that:	
	(1) are paid by property taxes,	
	(2) are secured by property taxes,	
	(3) are scheduled for payment over a period longer than one year, and	
	(4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸	
	Enter debt amount \$ 0	**************************************
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero If none)	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	\$_ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	ş <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2022 anticipated collection rate.	
	A. Enter the 2022 anticipated collection rate certified by the collector. 30	ı
	0 %	
	C. Enter the 2020 actual collection rate	
	D. Enter the 2019 actual collection rate	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0%
46	i. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.	s0
47	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	ş
48	3. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u> </u>
49	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0</u> /\$100
D4	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$

²⁷ Tex. Tax Code \$26.042(a)

²⁸ Tex. Tax Code \$26.012(7)

²⁹ Tex. Tax Code \$26.012(10) and 26.04(b)

²⁰ Tex. Tax Code \$26.04(b)

³¹ Tex. Tax Code \$526.04(h), (h-1) and (h-2)

One	Voter-Approvalnere/Vorksheek	Amount/file
775-0000	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	
	tax rate.	\$

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.

additio	dditional sales tax.				
Unro	Actifitional/SalesandWseriax/Worksheat	Almount/Rate			
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	ş_0			
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33				
	Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 34				
	- or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	s_0			
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	ş <u> </u>			
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100			
55.	2022 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$_0/\$100			
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$_0/\$100			
57.	2022 voter-approval tax rate, unadjusted for sales tax. 36 Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ <u> </u>			
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$_0			

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.

entil)	Voter-Approvalifiate AdjustmentforPollbitonControlRequirements/Worlstheat	AmountWate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 37 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 38	\$-0
60.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$_0
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$_0/\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$_0/\$100

³¹ Tex. Tax Code §26.041(d)

¹³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code \$26.041(d) ³⁵ Tex. Tax Code \$26.04(c)

³⁶ Tex. Tax Code \$26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code \$26.045(i)

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

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

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

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

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

	.Unusaillingement Rate Workshoot	Amount/Rate
63,	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$_0/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$_0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$_O/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 44 This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

36253 _/\$100
0,199,046
475364 _{/\$100}
211617_/\$100

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

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

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

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

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

³⁹ Tex. Tax Code §26.013(a)

^{*} Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code \$120.007(d), effective Jan. 1, 2022

⁴¹ Tex. Tax Code \$26.063(a)(1)

⁴⁴ Tex. Tax Code \$26.012(8-a) 45 Tex. Tax Code \$26.063(a)(1)

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).

100000	is section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the mainer provided to solve a calculation does not apply if a taxing unit is continuing to calculation time period detailed in Tax Code Section 26.042(a) (1) or (2). 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). Carrier (2) Revolute (1) and the conditions in Tax Code Section 26.042(a)(1) or (2).	Amound	
e T	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	<u>\$_0</u>	/\$100
	2021 adopted tax rate, Effect the rate was a second to a second the prior year (s) to complete this line.		ļ
ı. <i>1</i>	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.		
			ļ
		_	Ì
	- or -	\$_0	
- }	recalculate the voter-approval tax fact the Language the disaster, a Enter the final adjusted 2021 voter-approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the work is recalculated to the voter approval tax fact the voter approval		
ļ	• or -		•
	If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate from the prior year's worksheet. a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.		
		\$ 0	
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.		
	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 0	
76.		\$ 0	
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.		
	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$_0	
78,		\$ <u>0</u>	_/\$100
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	Y	
	City Call and Ingress (as applicable): Line 49,		
80.	I the DAG/disaster). Line 50 (Coulides), Line 50 (count)	\$ 0	
	(taxing units with the unused increment rate).		
	- IT Data		
SE	CTION 8: Total Tax Rate	70	5673
SE Indi	cate the applicable total tax rates as calculated above.	\$ <u>.7</u> 3	35673_ _{/\$10}
SE Indi	No-new-revenue tax rate	\$73	35673 _{_/\$10}
SE Indi	No-new-revenue tax rate	\$.73	35673 _/\$10 2022 _/\$1
SE Indi	No-new-revenue tax rate	\$.73	35673 _{/\$10}
SE	No-new-revenue tax rate	<u>\$</u> 73	95673 _{/\$10}
S E	No-new-revenue tax rate	<u>\$.</u> 76	2022_ _{/\$1} ,
SE Indi	No-new-revenue tax rate	<u>\$.</u> 76	2022 _{/\$1}
Indi	No-new-revenue tax rate Asapplicable, enter the 2022 NNRtax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: Voter-approval tax rate As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), As applicable, enter the 2022 voter-approval tax rate from: Line 69 (adjusted for emergency revenue). Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: De minimis rate If applicable, enter the 2022 de minimis rate from Line 72.	<u>\$.</u> 76	2022 _{/\$1}
	No-new-revenue tax rate	§ .76	2022
	No-new-revenue tax rate	§ .76	2022
Indi	No-new-revenue tax rate	§ .76	2022
Indi	No-new-revenue tax rate	§ .76	2022
Indi	No-new-revenue tax rate	§ .76	2022
Indi	No-new-revenue tax rate	§ .76	2022
Err er es	No-new-revenue tax rate	§ .76	2022

⁴⁴ Tex. Tax Code §26.042(c)
49 Tex. Tax Code §26.042(b)
59 Tex. Tax Code §§26.04(c-2) and (d-2)

per \$100

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit. .74 _____ per \$100

PROPOSED TAX RATE

NO-NEW-REVENUE TAX RATE \$73567 per \$100
nor ¥1181
VOTER-APPROVAL TAX RATE \$.76202 per \$100
The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount (current tax year) from the same properties in both
The no-new-revenue tax rate is the tax rate for the (current tax year) from the same properties in both
of memorial toy revientle for CITY OF SILVERY ON
the 2021 tax year and the 2022 tax year. (name of taxing unit) (name of taxing unit) (current tax year.) (current tax year) (preceding tax year) may adopt without holding
(current tax year) (preceding tax year) (preceding tax year) (current tax year) (current tax year) (current tax year)
(current tax year) (preceding tax year) (preceding tax year) (current tax year) (current tax year) (current tax year) (current tax year) (name of taxing unit) (name of taxing unit)
an election to seek voter approval of the rate.
The proposed tax rate is greater than the no-new-revenue tax rate. This means that (name of laxing unit)
to increase property taxes for the 2022 tax year.
A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON(date and time)
at SILVERTON CITY HALL 409 BROADWAY (meeting place)
at
The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF SILVERTON is not required (name of laxing unit) The proposed tax rate is not greater than the voter-approval tax rate. However, you may express your support for or
to hold an election at which voicio may are the mambars of the CITY COUNSIL of
opposition to the proposed tax rate by contacting the members of the
CITY OF SILVERTON at their offices or by attending the public hearing mentioned above.
YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:
The state of the s
(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)
(List names of all members of the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below, snowing now been voted on the proposal to the governing body below.
FOR the proposal:
A SALEST II. A SALEST III.
PRESENT and not voting:
ABSENT:
ABSENT:

Visit Texas gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property. For additional copies, visit: comptroller.texas.gov/taxes/property-tax

The	Public Hearing on Tax Increase 36th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of	ίζο.
Dro1	shy faxes in the state.	ar
The	following table compares the taxes imposed on the average residence homestead by <u>CITY OF SILVERTON</u> last year	ır.
to t	e taxes proposed to the be imposed on the average residence homestead by <u>CITY OF SILVERTON</u> this year	

	0024	2022	Change
Total tax rate per \$100 of value)	2021 2021 adopted tax rate .82	2022 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% _0.08 OR -9.76
Average homestead taxable value	2021 average taxable value of residence homestead	2022 average taxable value of residence homestead \$38,566	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% _9.13%
Tax on average homestead	\$42,442 2021 amount of taxes on average taxable value of residence homestead \$348.02	2022 amount of taxes on average taxable value of residence homestead \$285.39	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2021 levy \$148,716	(2022 proposed rate x current total value)/100 \$149,473	(Increase/Decrease) of (nominal difference

__ per \$100

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE

	NO-NEW-REVENUE TAX RATE	\$.73567	per \$100	
	VOTER-APPROVAL TAX RATE	\$.76202	per \$100	
			,		
The no-new-revenue tax rate l	s the tax rate for the2	.022 rent tax vo	ar)	tax year that will raise th	e same amount
of property tax revenue for	CITY OF SILVERTON	•		from the same properties	in both
	tax year and the(current to.	x year)	tax	year.	
The voter-approval tax rate is	the highest tax rate thatC	ITY C	F SILVER	RTON may ad	opt without holding
an election to seek voter appr					
The proposed tax rate is grea	ter than the no-new-revenue tax rate.	This m	neans that	CITY OF SILVERTON (name of taxing unit)	is proposing
to increase property taxes for	the 2022 tax year.				
A PUBLIC HEARING ON THE	PROPOSED TAX RATE WILL BE H	ELD O	Ν	(date and time)	
at SILVERTO	N CITY HALL 409 BROADWAY (meeting place)				
	greater than the voter-approval tax rat				is not required
to hold an election at which v	oters may accept or reject the propos	ed tax	rate. Howe	ver, you may express your sup	port for or
opposition to the proposed ta	x rate by contacting the members of t	he	<u> </u>	CITY COUNSIL (name of governing body)	of
CITY OF SILVERTO	ON at their offices or by attendir	ng the p	oublic hear	ing mentioned above.	
YOUR TAXES OWED	UNDER ANY OF THE TAX RATES N	MENTIC	ONED ABO	VE CAN BE CALCULATED AS	FOLLOWS:
	Property tax amount = (tax rate) x (
(List names of all members of the gover	ning body below, showing how each voled on the p	roposal l	o consider the t	lax increase or, if one or more were absen	t, indicating absences.)
FOR the proposal:					
AGAINST the proposal:					
PRESENT and not voting:					
ABSENT:					

Visit Texas.gov/PropertyTexes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

Notice of Public Hearing on Tax Increase	Form 50-876
The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated property taxes in the state.	d to limit the rate of growth of

The following table compares the taxes imposed on the average residence homestead by CITY OF SILVERTON (name of taxing until) last year this year. to the taxes proposed to the be imposed on the average residence homestead by __

	2021	2022	Change
Total tax rate (per \$100 of value)	2021 adopted tax rate	2022 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% _0.08 OR _9.76
Average homestead taxable value	2021 average taxable value of residence homestead \$42,442	2022 average taxable value of residence homestead \$38,566	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% _9.13%
Tax on average homestead	verage 2021 amount of taxes 202		(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2021 levy \$148,716	(2022 proposed rate x current total value)/100 \$149,473	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% \$\(\)_{\text{S757 OR.51}\text{%}}

2022 Notice of No New Revenue Tax Rate Worksheet for Calculation of Tax/Decrease

Entity Name: City of Silverton	Date: 7/29/2022
1. 2021 taxable value, adjusted for loss value Enter line 8 of the Tax Rate Calculation Worksheet.	18,136,131
2. 2021 total tax rate Enter line 4 of the Tax Rate Calculation Worksheet	.82
3. Taxes refunded for years preceding tax year 2020. Enter line 13 of the Tax Rate Calculation Worksheet.	0
 Last year's levy Multiply Line 1 time Line 2 and divide by 100. To the result, add Line 3. 	\$148,716
5. 2022 total taxable value. Enter Line 21 of The Tax Rate Calculation Worksheet	\$20,199,046
 2022 NNR tax rate. Enter line 26 of the Tax Rate Calculation Worksheet or Line 56 Of the Additional Sales Tax Rate Worksheet. 	.73567
2022 taxes if a tax rate equal to the No New Revenue tax rate is add Multiply Line 5 times Line 6 and divide by 100.	opted. \$148,598
8. Last year's total levy. Sum of line 4 for all funds.	\$148,716
2022 total taxes if a tax rate equal to the No New Revenue tax rate Is adopted. Sum of Line 7 for all funds.	\$148,598
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	-\$118.00
No-new-revenue tax rate .73567 Voter-approval tax rate .76202	

This notice contains a summary of actual No-new-revenue and Voter-approval tax rates calculations. You can inspect a copy of the full calculation at the Briscoe County Tax Appraisal District, 415 Main (Courthouse), Silverton, Texas.

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

.865000 per \$100

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE

	IO-NEW-REVENUE TAX RATE	\$.832018	per \$100	
V	OTER-APPROVAL TAX RATE	\$.866098	per \$100	
The no-new-revenue tax rate is t	ne tax rate for the	2022 rent tax yea	ur)	tax year that will raise th	ne same amount
of property tax revenue for	CITY OF QUITAQUE (name of taxing unit)			_ from the same propertie	s in both
he 2021 (preceding lax year)	_ tax year and the	x year)	tax yea	r.	
The voter-approval tax rate is the	highest tax rate thatC	O YTK	F QUITAQU	JE may ad	dopt without holding
an election to seek voter approve	al of the rate.	·	, - ,		
The proposed tax rate is greater	than the no-new-revenue tax rate.	This m	eans that	CITY OF QUITAQUE (name of taxing unit)	is proposing
o increase property taxes for the	(current tax year)				
A PUBLIC HEARING ON THE P	ROPOSED TAX RATE WILL BE H	ELD OI	NN	GUST 15, 2022 (date and time)	
at5:00 PM QUIT	AQUE CITY HALL 106 NORT	H FIR	ST STREET	•	
The proposed tax rate is not gre	ater than the voter-approval tax rat	te. As a	result,C	CITY OF QUITAQUE (name of taxing unit)	is not required
to hold an election at which vote	rs may accept or reject the propos	ed tax ı	ate. However	, you may express your su	pport for or
opposition to the proposed tax re	ate by contacting the members of t	he	QUITA	QUE CITY COUNSIL (name of governing body)	of
CITY OF QUITAQUE	at their offices or by attendir	ng the p	ublic hearing	mentioned above.	
YOUR TAXES OWED U	NDER ANY OF THE TAX RATES N	MENTIC	NED ABOVE	CAN BE CALCULATED A	S FOLLOWS:
· P:	operty tax amount = (tax rate) x	(taxabl	e value of you	r property) / 100	
(List names of all members of the governing	body below, showing how each voted on the p	roposal to	consider the tax ir	ocrease or, if one or more were absen	nt, indicating absences.)
FOR the proposal: DENNIS FA	ARLEY, TESSA MEYER, LAR	RY NO	RTON, ANI	D DARRELL PAYNE	
AGAINST the proposal: NO					
PRESENT and not voting: N	ONE				

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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		*** 2.5	
Notice	of Public	Hearing or	Tax Increase

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by	CITY OF QUITAQUE last y	year
to the taxes proposed to the be imposed on the average residence homestead by	CITY OF QUITAQUE this y	ear.

	2021	2022	Change
Total tax rate (per \$100 of value)	2021 adopted tax rate .91860	2022 proposed tax rate .865000	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% _0.536 OR 5.83%
Average homestead taxable value	2021 average taxable value of residence homestead \$42,162	2022 average taxable value of residence homestead \$38,243	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% _9.3%
Tax on average homestead	2021 amount of taxes on average taxable value of residence homestead \$387.30	2022 amount of taxes on average taxable value of residence homestead \$330.80	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2021 levy \$105,522	(2022 proposed rate x current total value)/100 \$109,705	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

2022 Notice of No New Revenue Tax Rate Worksheet for Calculation of Tax/Decrease

Entity Name: City of Quitaque	Date: 07/29/2022
 2021 taxable value, adjusted for loss value Enter line 8 of the Tax Rate Calculation Worksheet. 	\$11,487,369
2. 2021 total tax rate Enter line 4 of the Tax Rate Calculation Worksheet	.9186
3. Taxes refunded for years preceding tax year 2019. Enter line 13 of the Tax Rate Calculation Worksheet.	0
4. Last year's levy Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$105,522
5. 2022 total taxable value. Enter Line 21 of The Tax Rate Calculation Worksheet	\$12,682,772
6. 2022 tax rate. Enter line 26 of the Tax Rate Calculation Worksheet or Line 55 Of the Additional Sales Tax Rate Worksheet.	.832018
7. 2022 taxes if a tax rate equal to the No New Revenue tax rate is adop Multiply Line 5 times Line 6 and divide by 100.	ted. \$105,522
8. Last year's total levy. Sum of line 4 for all funds.	\$105,522
9. 2022 total taxes if a tax rate equal to the No New Revenue tax rate Is adopted. Sum of Line 7 for all funds.	\$105,522
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	0
No-new-revenue tax rate .832018 Voter-approval tax rate .866098	

This notice contains a summary of actual No-new-revenue and Voter-approval tax rates calculations. You can inspect a copy of the full calculation at the Briscoe County Tax Appraisal District, 415 Main (Courthouse), Silverton, Texas.

The person providing the above information is:

7-29-2022

Theresa Clinton Chief appraiser

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Quitaque	806-455-1456	_
Taxing Unit Name	Phone (area code and number)	
P. O. Box 427		
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address	
Taxing Unit's Address, City, State, ZiP Code	Taxing Unit's Website Address	

GENERALINFORMATION: TaxCodeSect lon 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and the no-new-revenue (NNR) tax rate and the no-new-revenue (NNR) tax rate and tax rate avoter-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 $delivers to the taxing unit the certified appraisal roll and the \`estimated values of properties under protest. The designated of ficer or employees half certify that the officer or experience of the contract of the cont$ 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 certified appraisal roll or certified estimate. The officer or employee submits the rates to the certified appraisal roll or certified estimate. The officer or employee submits the rates to the certified appraisal roll or certified estimate. The officer or employee submits the rates to the certified appraisal roll or certified estimate. The officer or employee submits the rates to the certified estimate and the rate of the certified estimate and the rate of the certified estimate. The officer or employee submits the rate of the certified estimate and the rate of the rate of the certified estimate and the rate of the rategoverning body by Aug. 7 or as soon thereafter as practicable.

 $School\ districts\ do\ not\ use\ this\ form, but\ instead\ use\ Comptroller\ Form\ 50-859\ \textit{TaxRate\ Calculation\ Worksheet,\ School\ District\ without\ Chapter\ 313\ Agreements\ or\ Comptroller\ Form\ 50-859\ TaxRate\ Calculation\ Worksheet,\ School\ District\ without\ Chapter\ 313\ Agreements\ or\ Comptroller\ Form\ 50-859\ TaxRate\ Calculation\ Worksheet,\ School\ District\ without\ Chapter\ 313\ Agreements\ or\ Comptroller\ Form\ 50-859\ TaxRate\ Calculation\ Worksheet,\ School\ District\ Without\ Chapter\ 313\ Agreements\ or\ Comptroller\ Form\ 50-859\ TaxRate\ Calculation\ Worksheet,\ School\ District\ Without\ Chapter\ 313\ Agreements\ or\ Comptroller\ Form\ 50-859\ TaxRate\ Calculation\ Worksheet,\ School\ District\ Without\ Chapter\ 313\ Agreements\ or\ Comptroller\ Form\ 50-859\ TaxRate\ Calculation\ Worksheet,\ School\ District\ Without\ Chapter\ 313\ Agreements\ Or\ Comptroller\ Form\ 50-859\ TaxRate\ Calculation\ Worksheet,\ School\ District\ Worksheet,\ Worksheet,\$ 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 Tox Rate Worksheet for $Low Tax Rate \ ond \ Developing \ Districts \ or \ Comptroller Form 50-860 \ Developed \ Water \ District \ Voter-Approval \ Tax Rate \ Worksheet.$

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 the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that would produce the same amount of the current year based on a tax rate that the current year based on the current year.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 taxing unit will nrate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Office	Seedaly Action and Act	Amount/Sole
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax cellings (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).	\$_11,487,369
2.	2021 taxceilings. Counties, cities and junior colleged istricts. Enter 2021 total taxable value of homesteads with taxceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the taxceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$_11,487,369
4.	2021 total adopted tax rate.	\$.918600 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	
	B, 2021 values resulting from final court decisions:\$	
	C. 2021 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value:	,
	B. 2021 disputed value: \$ 0	3
	C. 2021 undisputed value. Subtract B from A. 4	\$ <u>0</u>
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$_0

Tex. Tax Code §26.012(14)
Tex. Tax Code §26.012(14)

³Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

Ma:	No-Navettovanne ffankateWorkstjeat	Amount/Rate
Street Develop	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 11,487,369.91
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:	,
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:+\$	
	C. Value loss. Add A and B. 6	\$ <u>0</u>
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:	
	B. 2022 productivity or special appraised value: -\$ 0	
	C. Value loss. Subtract B from A. 7	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	ş <u>0</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	ş <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>11,487,369.91</u>
15.	A builting 4 builting 44 mad divide by \$100	\$.105,523
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	\$ <u>0</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$_105,523
18.	and includes the total taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of or local taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of or local taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of or local taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of or local taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of or local taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of or local taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of taxable value in taxable value of homesteads with tax cellings (will deduct in Line 20). These homesteads include nomeowners age of taxable value in taxable valu	
	A. Certified values:	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	
	p. Taxincrement financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a taxincrement financing zone for which the 2022 taxes will be deposited into the taxincrement fund. Do not include any new property value that will be included in Line 23 below. 12 -\$	
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 12,682,772

^{\$}Tex. Tax Code \$26.012(15) \$Tex. Tax Code \$26.012(15) 7Tex. Tax Code \$26.012(15) \$Tex. Tax Code \$26.03(c) 9 Tex. Tax Code \$26.012(13) 90 Tex. Tax Code \$26.012(13) 11 Tex. Tax Code \$26.012, 26.04(c-2) 12 Tex. Tax Code \$26.03(c)

		Amount/Rate
line)	No-New-Revenue TextRate Worksheet	
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 14	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.	
	C. Total value under protest or not certified. Add A and B.	\$_0
20.	2022 tax ceilings. Countles, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$_ Q
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$_12,682,772
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. 18	\$_0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. 19	\$_O
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$_0
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 12,682,772
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.20	\$_832018/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. 21	\$ 0 /\$100
L		

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.

ine ine	Volge/ppmvalifexellate/Violelicel	Amount/Bete
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$9186/\$100
	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$_11,487,369.91

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code \$26.01(d) 16 Tex. Tax Code \$26.012(6)(B)

¹⁷ Tex. Tax Code \$26.012(6) 18 Tex. Tax Code \$26.012(17)

[&]quot; Tex. Tax Code \$26,012(17)

²⁰ Tex. Tax Code \$26.04(c) 21 Tex. Tax Code \$26.04(d)

ЦБ19	Wolgr-Approval Dax Retail World best	Amount/Rate
3.10-519.00	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$_105,523
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last	
	full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0	 \$_105,523
	Tay Pate Warksheet	\$_12,682,772
32.	22 and multiply by \$100	\$_832018_/\$100
33.		7_032010_7466
34.	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-pald facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-pald facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. — \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>O</u> /\$100
35	A. 2022 Indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	
	B. 2021 indigent health care expenditures. Enter the amount 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, 2621, less any state assistance received for the same purpose	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$_0/\$100

²² [Reserved for expansion] ²³ Tex. Tax Code \$26.044 ²⁴ Tex. Tax Code \$26.0441

ine.		Vater-Approval TaxiRate Worksheet	1	· 1	Assount/Relia	
36.	Rate a	djustment for county indigent defense compensation. 25		Ì		
	Α.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counse if or 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>			
	в.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counselfor indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	\$ <u>0</u>			
-	c.	Subtract B from A and divide by Line 32 and multiply by \$100	<u>\$</u> 0	/\$100		Ì
	D,	MultiplyBby0.05 and divide by Line 32 and multiply by \$100	<u>\$</u> 0	/\$100		
·	E.	Enter the lesser of C and D. If not applicable, enter 0.			<u>\$_0</u>	\$100
27	Date	adjustment for county hospital expenditures. ²⁵				
37.	A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ <u>0</u>			
	В.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ <u>0</u>			
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	<u>\$</u> 0	/\$100		
	D.	MultiplyBby0.08anddividebyLine32andmultiplyby\$100	<u>\$ 0</u>	/\$100		ļ
	E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.			\$_0	<i>J</i> \$100
38,	ity fo a pop	adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be reflective that is considered to be reflective that we can be supported to the current tax year under Chapter 109, Local Government Code only appound the current tax year under Chapter 109, Local Government Code only appound the current tax year under Chapter 109, Local Government Code only appound to compare the control of the current tax years are reflected for public tax of the current tax years are reflected for public tax of the current tax years are reflected for public tax of the current tax years are reflected for public tax of the current tax years are reflected for public tax of the current tax years are reflected for public tax of the current tax years are reflected for public tax years.	Section 26.04441			
	A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ <u>0</u>			
	В.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	<u> </u>	-		
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	\$_0	/\$100		
	D	Enter the rate calculated in C. If not applicable, enter 0.			\$ <u>0</u>	_/\$100
39	. Adji	usted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.			\$.832018	_/\$100
40	tion	ustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that alsalestax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rateing units, enter zero.	t collected and section	spent addi- ion3.Other		
	,	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Countles must exclude any amount that was spent for economic development grants from the amount of salestax spent		7		
	E	3. Divide Line 40A by Line 32 and multiply by \$100	<u>\$</u> .14182	22/\$100	}	
	(Add Line 408 to Line 39.			\$.97384	/\$100
41	į, 202	22 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	•		\$ 1.00792	/\$100
		or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.				

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

46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E. 47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . 48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. 49. 2022 voter-approval tax rate. Add Lines 41 and 48. 5. 1.00792 /\$100. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.	(tine).	Voter-Airproval Transfette Workshiedt	AmounlyRefe
an debts that: (1) are secured by property taxes, (2) are secured by property taxes, (3) are secluded by property taxes, (3) are secluded by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above, include only amount tamk will be paid from property tax revenue, Do not include appraisal district budget payments. If the governing body of taxing units utuhorized or agreed to authorize abond, warrant, certificate of obligation, or other evidence of indebtedness one of ter sept. 1, 2022, verify if it meets the amended definition of debt before including it here. "* Enter debt amount	D41.	area declared a disaster area and at least one person is granted an exemption under taxCodeSection 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete	\$ <u>0</u> _/\$100
[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 texting unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be pald from property tax revenue. Do not include appraisal district budget payments. If the governing body datanguint unitor brade or gered each authorize so had, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if timests the amended definition of debt before including it here. " Enter debt amount	42.	on debts that:	
(4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of taxing units althorized on agreed to authorize abond, warrant, certificate of obligation, or other evidence of indebtediness on or after Sept. 3, 2022, verify fit meets the amended definition of debt before including the re. 29. Enter debt amount. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none). C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none). E. Adjusted debt. Subtract B, C and D from A. 43. Certified 2021 excess debt coflections. Enter, the amount certified by the collector. 29. 44. Adjusted 2022 debt. Subtract tine 43 from Line 42E. 5. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. 29. B. Enter the 2021 actual collection rate. C. Enter the 2022 actual collection rate. D. Enter the 2019 actual collection rate. E. If the anticipated collection rate. E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D, if the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 19. 45. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. \$ 0.		(2) are secured by property taxes,	
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 properly 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 indebtechers on or after Sept. 1, 2022, verify fit meets the amended definition of debt before including it here. 39 Enter debt amount		(3) are scheduled for payment over a period longer than one year, and	ļ
meet the four conditions above. Include only amounts that will be paid from preparty as retenued. The governing body of a taxing multi authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verifyll it meets the amended definition of debt before including there. ** Enter debt amount. ** B. Subtract unencumbered fund amount used to reduce total debt ** C. Subtract the control of the state of the subtract		(4) are not classified in the taxing unit's budget as M&O expenses.	
B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract certified amount spant from sales tax to reduce debt (enter zero if none). D. Subtract amount paid from other resources. E. Adjusted debt. Subtract B, C and D from A. 43. Certified 2021 excess debt collections. Enter, the amount certified by the collector. 5 0 44. Adjusted 2022 ebt. Subtract tine 43 from Line 42E. 5 0 45. 2022 anticipated collection rate. A. Enter the 2021 actual collection rate certified by the collector. 6		meet the four conditions above. Include only amounts that will be paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid from property tax reveilue. Do not include appraisant with the paid fro	
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C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)		B. Subtract unencumbered fund amount used to reduce total debt	
D. Subtract amount paid from other resources E. Adjusted debt. Subtract B, C and D from A. 3. Certified 2021 excess debt collections. Enter the amount certified by the collector. ** 44. Adjusted 2022 debt. Subtract tine 43 from Line 42E. 5. 2022 anticipated collection rate. A. Enter the 2021 actual collection rate certified by the collector. ** B. Enter the 2021 actual collection rate. O		C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
E. Adjusted debt. Subtract B, C and D from A. 43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ** 44. Adjusted 2022 debt. Subtract Line 43 from Line 42E. 45. 2022 anticipated collection rate. A. Enter the 2021 actual collection rate. C. Enter the 2021 actual collection rate. D. Enter the 2020 actual collection rate. D. Enter the 2020 actual collection rate. D. Enter the 2019 actual collection rate. E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ** 46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E. 47. 2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. 48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. \$ 0	Ì	D. Subtract amount paid from other resources	
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45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. 30	43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$ <u>0</u>
A. Enter the 2022 anticipated collection rate certified by the collector. 30	44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>0</u>
B. Enter the 2021 actual collection rate	45.	2022 anticipated collection rate.	
B. Enter the 2021 actual collection rate. C. Enter the 2020 actual collection rate. D. Enter the 2019 actual collection rate. D. Enter the 2019 actual collection rate. E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E. 47. 2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. 48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. 49. 2022 voter-approval tax rate. Add Lines 41 and 48. D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.	1		
C. Enter the 2020 actual collection rate		R Enter the 2021 actual collection rate	
C. Enter the 2020 actual collection rate. D. Enter the 2019 actual collection rate. D. Enter the 2019 actual collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 31 46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E. 47. 2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. 48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. 49. 2022 voter-approval tax rate. Add Lines 41 and 48. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.		·	
D. Enter the 2019 actual collection rate		C. Enter the 2020 actual collection rate.	
E. if the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 31 46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E. 47. 2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. 48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. 49. 2022 voter-approval tax rate. Add Lines 41 and 48. 5 1.00792 /\$10 D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.	1	D. Enter the 2019 actual collection rate	}
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47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . 48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. 49. 2022 voter-approval tax rate. Add Lines 41 and 48. 5. 1.00792 /\$10 Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.		1 U. J. J. J. Cand D. If the anticinated rate in A is higher than at least offering the factor in the	0%
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. 49. 2022 voter-approval tax rate. Add Lines 41 and 48. D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.	46	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$_0
49. 2022 voter-approval tax rate. Add Lines 41 and 48. 5. 1.00792 /\$10 D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.	47	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 12,682,772
D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.	48	3. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$_0
unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on the B41.	49	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 1.00792 _{/\$100}
	D4	unit calculated the voter-approval tax rate in the manner provided for a special taxing unit of the basis	\$ 0 /\$100

²⁾ Tex. Tax Code \$26.042(a)

²⁴ Tex. Tax Code \$26.012(7)

²⁵ Tex. Tax Code \$26.012(10) and 26.04(b)

³⁰ Tex. Tax Code \$26.04(b)

³¹ Tex. Tax Code \$526.04(h), (h-1) and (h-2)

	2022	I WATER CONTRACTOR	
		Voter Approval Translate Worksheet	Amount/Rete
	ans		
ļ	50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval	, O /\$100
	. !	tax rate.	[Y

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

Clties, 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 are the contraction of the 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 are the 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 are the counties and the counties are the countiestax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

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

additio	onal sales tax.	Amount/Gate
Uma	Additional Salasandidae Texestoriatied	ADIOMINAMIA
	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. 32 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33 Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 34	
	- or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 17,987
53.	2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 12,682,772
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	ş.141822 _{/\$100}
55.	2022 NNR tax rate, unadjusted for sales tax. 35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$.832018 _/\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0
57.	2022 voter-approval tax rate, unadjusted for sales tax. 36 Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 1.00792 _/\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$.866098 _/\$100
L		

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, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land pollution. This includes any land, structure, building, and the control of air, water or land, and the controinstallation, 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.

Motor Annavallistice Afflictmentator Rolling and Regultements Workshoet	Amount/Bevo
Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>0</u>
Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$_0
2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$_0
63000000	Voter/Approvalitate/Adjustments on Pollution Control Resputaments Worksheet Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 37 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 38 2022 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26,041(i)

³⁴ Tex. Tax Code §26.041(d) 15 Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

	Amount/Rate
	Amoranya.co.e
2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enterzero.	<u>\$ 0 /\$100</u>
2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0</u>
2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	ş O /\$100
2022 unused increment rate. Add Lines 63, 64 and 65.	\$_0
2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$_0 _/\$100
	2020 unused incrementrate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero. 2019 unused incrementrate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero. 2022 unused increment rate. Add Lines 63, 64 and 65.

SECTION 6: De Minimis Rate

 $The deminimisrate list herate 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. \cite{Maintenance} and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. \cite{Maintenance} and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. \cite{Maintenance} and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. \cite{Maintenance} and operations rate, the rate of the rate o$ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

iğinə)	De Mhilmis Refe Workshisel	Amount/Rate
2000	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$832018 _{/\$100}
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$_12,682,772
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 3.942356 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0</u> /\$100
72.	20 70 74	\$ 4.77437 /\$100
1 12.	De Haliting target from mitter	1

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

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

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

- $directed \, the \, designated \, of fice r \, or \, employee \, to \, calculate \, the \, voter-approval \, tax \, rate \, of \, the \, taxing \, unit \, in \, the \, manner \, provided \, for \, a \, special \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, prior \, year; \, and \, taxing \, unit \, in \, the \, year; \, and \, taxing \, unit \, in \, the \, year; \, and \, ye$
- 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 taxing unit as a shown on the appraisal roll for the taxing unit taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit taxable value of property taxable by the taxing unit taxable value of property taxable by the taxing unit taxable value of property taxable by the taxing unit taxable value of property taxable by the taxing unit taxable value of property taxable by the taxing unit taxable value of property taxable by the taxing unit taxable value of property taxable by the taxing unit taxable value of property taxable by the taxing unit taxable value of taxable value of property taxable by the taxing unit taxable value of taxablassessor 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 taxyear in which the disaster and the tax of tax of the tax of tax of the tax of toccurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁹ Tex. Tax Code § 26.013(c)

¹⁾ Tex. Tax Code §§26,0501(a) and (c)

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

⁴Tex. Tax Code §26.063(a)(1) 41 Tex. Tax Code §26.012(8-a)

^{*}Tex. Tax Code §26.063[a](1)

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).

er 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)		
Amergeney/Revenue/Rate/Worksheet	Amountaic	Ke .
2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	ş <u> 0</u>	_/\$100
Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	<u>\$_0</u>	_/\$100
Increase in 2021 tax rate due to disaster, Subtract Line 74 from Line 73.	ş <u>0</u>	/\$100
Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$_0	
Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>	
Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$_0	
Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	<u>\$_0</u>	/\$100
2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	ş <u>0</u>	/\$100
*3583CGG	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If adisaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - 1f a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 it lit had generated revenue based on anadopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Senter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - 1f the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73. Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. Adjusted 2022 taxable value. Enter the 2021 value and multiply by \$100.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. 2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. 2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. 2021 adopted tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. 2021 adopted tax rate as a calculated using a multiplier of 1.035 from Line 49. 2021 adopted tax rate due to a disaster, enter the 2021 voter-approval tax rate using a multiplier of 1.035 from Line 49. 2021 worksheet due to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.035 from Line 49. 2021 worksheet due to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.035 from Line 40. 2021 worksheet due to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.035 from Line 40. 2021 worksheet due to 2021 tax rate above the 2021 voter-approval tax rate without calculating a disaster from the worksheet. 2022 worksheet. 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. 2022 worksheet. 2022 worksheet value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. 2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line 29 (disaster), Line 50 (countles), Line 58 (taxing units with the additional salestax), Line 62 (taxing units with pollution control) or Line 67.

| SECTION 8: Total Tax Rate | Indicate the applicable total tax rates as calculated above. | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.832018 | \$.8320

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. 50

Catillate	. (4)	
print here	Theresa Clinton	-
	Printed Name of Taxing Unit Representative	
sign here	Taxing Unit Representative	07/28/2022 Date

⁴ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

Form 50-884

2022 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Silverton, ISD				
School District's Name				Phone (area code and number)
	, .	۵۰.		
School District's Address, City, State	e, ZIP Code	1		School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease. Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate,

lline	No New Alexantie TextRate Worldhest	AmountAllete
1.	2021 total I&S taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax cellings (will deduct in Line 2). This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ <u>260,863,957</u>
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax cellings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$_1,079,170
3.	Preliminary 2021 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 259,784,787
4.	2021 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.	
	A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement:	
	B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement: -\$ 20,000,000	
	C. Subtract B from A.	\$ <u>132,878,150</u>
5,	Preliminary 2021 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 126,906,637

¹ Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(14)

	inger of the second of the sec	Form 50-884
2022 (4h)(-)	Tax Rate Calculation Worksheet – School Districts No-Nov-Revenue Tax/Rate-Warksheet	Amount/Rette
6.	2021 total adopted tax rate. Separate the 2021 adopted tax rate into its two components.	
0.	A. 2021 M&O tax rate:	
	B. 2021 i&S or debt rate: \$ 0.27040 /\$100	
7.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB, values:	
	B. 2021 values resulting from final court decisions:	
	C. 2021 value loss. Subtract B from A.3	ş <u>0</u>
8.	2021 taxable value subject to an appeal under Chapter 42, as of July 25	
	A. 2021 ARB certified value:	
	B. 2021 disputed value:\$ 0	
	C. 2021 undisputed value. Subtract B from A.4	\$_0
9.	2021 Chapter 42 related adjusted values Add Line 7C and 8C.	ş <u>0</u>
10.	2021 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for l&S purposes. Add Line 5 and Line 9.	\$_126,906,637
11.	2021 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	ş 259,784,787
12.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	ş <u>0</u>
13.	2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value: \$2,250	
١	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 2,737,031	
	C. Value loss. Add A and B.6	\$ <u>2,739,281</u>
14.	scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time, do not use properties that qualified in 2021.	
1	A. 2021 market value:	
	B. 2022 productivity or special appraised value:	
	C. Value loss, Subtract B from A.7	\$ <u>0</u>
15	Total adjustments for lost value. Add Lines 12, 13C and 14C.	ş_2,739,281
16	Adjusted 2021 M&O taxable value, Subtract Line 15 from Line 10.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$_124,167,356_
17		***************************************
	Note: if the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>257,045,506</u>
11	Adjusted 2021 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 1,181,452
L		

Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)

me ,	No Newalleyenne Televiste Workshe's	Amount/Hate
9.	Adjusted 2021 total I&S levy. Multiply Line 68 by Line 17 and divide by \$100.	\$ <u>695,051</u>
0.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	
	A. M&O taxes refunded for tax years preceding tax year 2021:	
	B. I&S taxes refunded for tax years preceding tax year 2021:	
1.	Adjusted 2021 M&O levy with refunds. Add Lines 18 and 20A.9	\$ <u>1,181,452</u>
2.	Adjusted 2021 I&S levy with refunds. Add Lines 19 and 208. 10	\$ <u>695,051</u>
23.	Total 2022 I&S taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax cellings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. A. Certified values: 12	
		\$ 280,960,34 <u>9</u>
	C. Total 2022 value. Subtract B from A.	
24.	A. 2022 taxable value of properties under protest. The chief appraisar 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. B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate) Enter the total value under protest or not certified, Add A and B.	_{\$} 0
	C. Total value under protest or not certified. And A and B.	
25	2022 tax ceilings and new property value for Chapter 313 limitations. A. 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable 16	
	subject to Chapter 313 agreements. "	ş 985,383
26	Addition 22C and 24C Subtractions 25C	\$279,974,966
20		
27	A. 2022 l&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement. \$ 130,019,020	
	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	
ĺ	1	s 110,019,020

Mine	No Now-Revenue Tax Rate Worksheet	AmountVRate
T	2022 total M&O taxable value. Subtract Line 27C from Line 26.	\$ <u>169,955,946</u>
29.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	ş <u>0</u>
30.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	ş_399,640
31.	Total adjustments to the 2022 taxable value. Add Line 29 and Line 30.	\$ <u>399,640</u>
32.	Adjusted 2022 M&O taxable value, Subtract Line 31 from Line 28.	\$ 169,556,306
33.	Adjusted 2022 I&S taxable value. Subtract Line 31 from Line 26.	\$ <u>279,575,326</u>
34.	2022 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code \$26.05(b).	\$ 0.69679 _{/\$100}
35.	2022 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.24860 _/\$100
36.	2022 NNR total tax rate. Add Line 34 and Line 35.	\$ 0.94539 /\$100

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

- Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.19
- Enrichment Tax Rate: 20 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies'. School districts can claim up to 8 'golden pennies, not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 31 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

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

Шле	Voter Approvalitex Bate Worksheet		Amount/Rate	9
37.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value the school districts' maximum compressed rate based on guidance from TEA. 25	growth. Enter	\$_0.89210/	/\$100
38.	2022 enrichment tax rate. Enter the greater of A and B, ²⁶			
	A. The district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	5000 "/\$100		}
	8. \$0.05 per \$100 of taxable	5000_/\$100	\$_0.05000	/\$100

Tex. Tax Code §26.08(n)

Tex. Edu. Code \$48.2551(a)(3)
 Tex. Tax Code \$26.08(i) and Tex. Edu. Code \$45.0032

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

²º Tex. Edu. Code \$45.0021(a)
2º Tex. Edu. Code \$11.184(b)

^{*} Tex. Edu. Code §11.184(b-1)

* Tex. Edu. Code §948.255 and 48.2551(b)(1) and (b)(2)

²⁵ Tex. Tax Code 526.08(n)(2)

²⁷ Tex. Edu. Code §45.003(d)

2022 1	ax Rate Calculation Worksheet - School Districts	1
utic:	Voltar/Ipproval FarificeWorksiteeR	Amountage
39.	2022 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38.	***************************************
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. 27	\$ <u>0.94210</u> /\$100
	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above, include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount: \$ 839,519 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing	
	c. Subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest on debt to indentify the subtract state aid received for paying principal and interest state aid received for paying pa	\$ 839,519
41.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$
42.	Adjusted 2022 debt. Subtract line 41 from line 40D.	\$ <u>839,519</u>
43,	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30	1
	A. Enter the 2022 anticipated collection rate certified by the collector. ³¹	
	C. Enter the 2020 actual collection rate	99.9 %
	D. Enter the 2019 actual collection rate	
44.	2022 debt adjusted for collections. Divide Line 42 by Line 43.	\$ 840,359
45.	2022 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>279,974,966</u>
46.	2022 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.30000</u> /\$100
47.	2022 voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ <u>1.24210</u> /\$100

³⁹ Tex. Edu. Code \$45.003(e) ³⁹ Tex. Tax Code \$26.012(10) and 26.04(b) ¹⁰ Tex. Tax Code \$26.04(h), (h-1) and (h-2) ³¹ Tex. Tax Code \$26.04(b) ³² Tex. Tax Code \$26.08(g)

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

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

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

Mine:	Voter-Approval/Rate Adjustment for Pollution Control Requirements Worksheet	/Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 35 The school district shall provide its tax assessor with a copy of the letter. 34	\$
49.	2022 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$/\$100
51.	2022 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$/\$100

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

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

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

uy iax Unto	RiforYear/Disaster/Adjustment/Workshoet	Amount/Ra	IÆ.
52	2021 adopted tax rate, Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$	_/\$100
53.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$	_/\$100
54.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$	_/\$100
55.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$	_/\$100

SECTION	N 5: Total Tax Rate	。 (1) 18 14 14 15 15 16 17 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18
Indicate the	applicable total tax rates as calculated above.	
		, 0.94539 _{/5100}
No-New-	Revenue Tax Rate	7,4100
Enter the 20	22 NNR tax rate from Line 36	
	•	_{\$} 1.24210 _{/\$100}
Voter-Ap	proval Tax Rate	· -
As applicabl	le, enter the 2022 voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number used: 47	
CE CEIOI	N 6: School District Representative Name and Signature	
SECTIO	N 6: SCHOOL DISTRET Representative Name and Signature	us all a second officer or
Enter the na	ame 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 of
employee o	ame of the person prepainty the tax rate as dumonized by the governing properties in Yax Code and Education Coo If the school district and have calculated the tax rates in accordance with requirements in Yax Code and Education Coo	ie. ··
, ,		
print		
here 🔻		
	Printed Name of School District Representative	
sign 👞	· ·	
here 🕶		Manner Manner (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)

School District Representative

³³ Tex. Tax Code §26.045(d)

¹⁴ Tex. Tax Code §26.045(i)

³⁵ Tex. Tax Code §26.04(c)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

ne	Silverton, I	SD		will hold a publ
eeting at	(time, date, year)	in _	(name of	room, building, physical location)
	(city, state)	The pur	pose of this	meeting is to discuss the scho
strict's budget tl	nat will determine the tax	rate that w	ill be adopt	ed. Public participation in th
scussion is invite	d.			
rangsed rate showr	timately adopted at this meeting below unless the district pubbelow and holds another public	olishes a revis	sed notice co	g at a later date may not exceed the ntaining the same information and sed notice.
Maintenance	тах \$	/\$100 (Propo	sed rate for m	aintenance and operations)
School Debt Approved by	Service Tax Local Voters \$	/\$100 (propo	osed rate to pa	y bonded indebtedness)
	Comparison of Propose	d Budget w	rith Last Yea	r's Budget
year and the amo of the following e	ount budgeted for the fiscal year expenditure categories:	that begins of	during the cur	t budgeted in the preceding fiscal rent tax year is indicated for each
Maintenan		% increase or% (decrease)		
Debt servic	:e	_% increase		% (decrease)
Total exper	nditures	_% Increase	or	% (decrease)
	Total Appraised V	alue and To	tal Taxable \	/alue
	(as calculated un	der Tax Cod	le Section 26	5.04)
		Precedi		Current Tax Year
Total appra	aised value* of all property	\$	532370254	\$520281211
	aised value* of new property**	. \$	441504	\$0
	ole value*** of all property	\$	165038425	\$170941329
	ole value*** of new property**	\$	441504	\$0
** "New property"	e" is the amount shown on the apprais: is defined by Tax Code Section 26.012(is defined by Tax Code Section 1.04(10)	17).	ed by Tax Code Se	ection 1.04(8).
	Bond	ed Indebte	<u>dness</u>	
Total amo	unt of outstanding and unpaid l	bonded inde	btedness* \$_	
i i i i i i i i i i i i i i i i i i i	a a. a a.a. a a a a a			

Comparison of Proposed Rates with Last Year's Rates							
	Maintenance & Operations	Inte <u>& Sinkin</u>		<u>Total</u>	Local Revenue <u>Per Student</u>	State Revenue <u>Per Student</u>	
Last Year's Rate	\$	\$	*	\$	\$	\$	
Rate to Maintain San Level of Maintena Operations Reven	nce &		*	۴	ċ	¢	
Pay Debt Service	\$	\$	*	\$	Þ	ş	
Proposed Rate	\$	\$	*	\$	\$	\$	

^{*}The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average ResidenceLast YearThis YearAverage Market Value of Residences\$ 50616\$ 44124Average Taxable Value of Residences\$ 50616\$ 44124Last Year's Rate Versus Proposed Rate per \$100 Value\$ 1.2219\$Taxes Due on Average Residence\$ 618.47\$Increase (Decrease) in Taxes\$\$

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at			
an election is(school voter-approval rate) This election will be automatically held if the district adopts a			
rate in excess of the voter-approval rate of (school voter-approval rate),			

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s) \$
Interest & Sinking Fund Balance(s) \$

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Form 50-859

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Turkey - Quitaque ISD	Phone (area code and number)
School District's Name	
School District's Address, City, State, ZIP Code	School District's Website Address
200201 20000000000000000000000000000000	

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voterapproval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Uhe)	No-New-Revenue Tax/Rate-Worksheet	Amount/Rate
	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments, Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). 1	\$ 88,606,358
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled ²	ş <u>734,718</u>
3,	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>87,871,640</u>
4.	2021 total adopted tax rate.	\$ 1.161900 _{/\$100}
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A.3	\$ <u>0</u>
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value:	\$O
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	ş0
8,	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$_87,871,640
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	\$0

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

Who	No New Revenue Thy (Rette Workshired)	. Amount/Rate
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value: \$ 3,740	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: +\$ 1,467,442	
	C. Value loss. Add A and B. 6	<u>\$_1,471,182</u>
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value	
	B. 2022 productivity or special appraised value:	
	C. Value loss. Subtract B from A.7	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	ş <u>1,471,182</u>
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	<u>\$ 86,400,458</u>
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$945,320
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. 8	\$38
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. 9	
~*************************************	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.	ş <u>945,358</u>
17.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax cellings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 91,271,153 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$ 0	
	C. Total 2022 value. Subtract B from A.	\$ 91,271,153
18,	Total value of properties under protest or not included on certified appraisal roll, 12	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 13	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. 14	
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 15	\$ <u>554,502</u>
Fex. Fex. Fex. Fex. Fex. Fex. Fex. Fex.	Tax Code \$26.012(15) Tax Code \$26.012(15) Tax Code \$26.012(15) Tax Code \$26.012(13) Tax Code \$526.012(13) Tax Code \$26.012(13) Tax	Paga

Whe	No-New-Rayonuc/foxRate-Worksheet	; Amount/Reite
20,	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	ş <u>90,716,551</u>
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	50
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	s0
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$0
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	ş <u>90,716,551</u>
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.042100 _{/\$100}

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

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 19
- 2. Enrichment Tax Rate: 20 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

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

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

Distill	ts should review intofficiation from the when calculating their focial approval.	
Mino	Water-Approvalifax RateWorksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 35	\$ 0.894100 _{/\$100}
27.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶	s 0.050000 _{/\$100}
	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f). \$\frac{0.050000}{500000} \frac{5100}{5100}\$	
	B. \$0.05 per \$100 of taxable value	
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	\$ 0.944100 _{/\$100}
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	
L		

^{16 [}Reserved for expansion]

^{17 [}Reserved for expansion]

Tex. Tax Code §26.08(n)

Tex. Edu. Code §48.2551(a)(3)

Tex. Tax Code \$26.08(i) and Tex. Edu. Code \$45.0032

¹¹ Tex. Edu. Code \$548.202(a-1)(2) and 48.202(f)

²² Tex. Edu. Code §45.0021(a) ²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code 511.184(b-1)

²⁵ Tex. Edu. Code \$548.255, 48.2551(b)(1) and (b)(2)

²⁸ Tex. Tax Code \$26.08(n)(2)

²⁷ Tex, Edu. Code §45.003(d)

tine	Vöter-Approval Tax: Rate Worksheet	Amount/Rate
29.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above, include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁶ Enter debt amount: \$ 165,975	/Amount/Rate
	8. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state ald received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	**************************************
	D. Adjust debt: Subtract B and C from A.	ş <u>165,975</u>
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$3,575
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	ş <u>162,400</u>
32.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30	
	A. Enter the 2022 anticipated collection rate certified by the collector, ³¹ 97 %	
	B. Enter the 2021 actual collection rate98%	
	C. Enter the 2020 actual collection rate 98 %	
	D. Enter the 2019 actual collection rate 97 %	97 %
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.	s <u>167,422</u>
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	ş <u>90,716,551</u>
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.184555 _{/\$100}
36.	1	\$ 1.128655/\$100
***************************************	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. 32	

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

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

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

37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	0.00

¹³ Tex. Tax Code \$26.012(7)
13 Tex. Tax Code \$526.012(10) and 26.04(b)
13 Tex. Tax Code \$526.04(h), (h-1) and (h-2)
15 Tex. Tax Code \$26.04(b)

³¹ Tex. Tax Code §26.04(b) ³² Tex. Tax Code §26.08(g)

³¹ Tex. Tax Code \$26.045(d) ²⁴ Tex. Tax Code §26.045(i)

Mpta	Voter-Approval Rate Adjustment for Polibition Control Requirements Worldheet	AmounWiate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>90,716,551</u>
39,	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ <u>0.00000</u> /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ <u>1.128655</u> /\$100

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

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

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).

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

SECTIO	N 5: Total Tax Rate		
No-N Enter Voter	e applicable total tax rates as calculated above. ew-Revenue Tax Rate the 2022 NNR tax rate from Line 25. Approval Tax Rate plicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line		\$ 1.042100 /\$100 \$ 1.128655 /\$100
Entar tha	ON 6: School District Representative Name and Signature name of the person preparing the tax rate as authorized by the governing boo of the school district and have calculated the tax rates in accordance with recordance.	ly of the school district. By signing below, you certify that you ulrements in Tax Code and Education Code. ³⁴	are the designated officer or
print, here	Printed Name of School District Representative		
here 7	School District Representative	Date	

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d) ³⁶ Tex. Tax Code §26.04(c)

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

he	Turkey - Quit	aque, ISD		will hold a public
neeting at	_ (time, date, year)	in	(name of	room, building, physical location)
				meeting is to discuss the schoo
istrict's budget th	at will determine the tax	k rate that w	ill be adopt	ted. Public participation in the
iscussion is invited				
roposed rate shown	mately adopted at this meet below unless the district pu slow and holds another publi	ublishes a revis	ed notice co	g at a later date may not exceed the ntaining the same information and sed notice.
Maintenance 7	Гах \$	_/\$100 (Propo	sed rate for m	aintenance and operations)
School Debt S Approved by I	ervice Tax Local Voters \$	/\$100 (propo	sed rate to pa	y bonded indebtedness)
	Comparison of Propos	ed Budget w	ith Last Yea	r's Budget
year and the amou	centage increase or decrease int budgeted for the fiscal ye ipenditure categories:	(or difference) ar that begins c	n the amount luring the cur	t budgeted in the preceding fiscal rent tax year is indicated for each
Maintenance	and operations	% increase	or	% (decrease)
Debt service		% increase	or	% (decrease)
Total expend	ditures	% Increase	or	% (decrease)
	Total Appraised	Value and Tot	al Taxable \	/alue
	(as calculated u	nder Tax Cod	e Section 26	5.04)
		Precedir	ıg Tax Year	Current Tax Year
Total apprai	sed value* of all property	\$	94406136	\$97217940_
Total apprai	sed value* of new property*	\$	95760	\$0
Total taxable	e value*** of all property	\$	31301174	\$31712263
Total taxable	e value*** of new property**	\$	95760	\$0
** "New property" is	is the amount shown on the appra defined by Tax Code Section 26.01 defined by Tax Code Section 1.04(1	2(17).	d by Tax Code Se	ection 1.04(8).
	Bon	ded Indebted	lness	•
Total amou	nt of outstanding and unpaid	d bonded indeb	tedness* \$	
* Outstanding princip				

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interes <u>& Sinking F</u>	_	<u>Total</u>	Local Revenue <u>Per Student</u>	State Revenue <u>Per Student</u>
Last Year's Rate	\$	\$	*	\$	\$	\$
Rate to Maintain Same Level of Maintenance Operations Revenue Pay Debt Service		\$	*	\$	~ \$	\$
Proposed Rate	\$ \$	\$	*	\$	\$	\$

^{*}The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

·	<u>Last \</u>	<u>/ear</u>	<u>This '</u>	<u>Year</u>
Average Market Value of Residences	\$	49639	\$	42565
Average Taxable Value of Residences	\$	49639	\$	42565
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	1.1619	\$	
Taxes Due on Average Residence	\$	576.75	\$	
Increase (Decrease) in Taxes			\$	

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is (school voter-approval rate). This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of (school voter-approval rate).

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s) \$

Interest & Sinking Fund Balance(s)

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Form 50-859

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Clarendon ISD	
School District's Name	Phone (area code and number)
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

<u> Une</u>	No Nevellevenne Toxikate Workshig 4	AurounWhite
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today, include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax cellings (will deduct in Line 2). ¹	\$ <u>8,071,890</u>
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax cellings. These include the homesteads of homeowners age 65 or older or disabled ²	s40,000
3,	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>8,031,890</u>
4.	2021 total adopted tax rate.	\$ 0.990100 _{/\$100}
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A. 3	s0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value:	s0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	ş0
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,031,890
9,	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. 5	s0

¹ Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(14)
 Tex. Tax Code §26.012(13)

¹ Tex. Tax Code \$26.012(13)

⁵ Tex. Tax Code §26.012(15)

llin:	No-New-Revenue de Moltsbeet	/Amount/Rate
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:	1
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: +\$ 60,000	
	C. Value loss. Add A and B. 6	\$60,000
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value	
	B. 2022 productivity or special appraised value:\$	
	C, Value loss, Subtract B from A. 7	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	§60,000
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	ş <u>7,971,090</u>
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>78,921</u>
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. 8	ş <u>78,921</u>
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15.9	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.	\$
17.	value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.	
	A, Certified values.	=
į	B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	
	C. Total 2022 value. Subtract B from A.	\$ <u>8,330,595</u>
18.	Total value of properties under protest or not included on certified appraisal roll. 12	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 13	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. 14	
	C. Total value under protest or not certified. Add A and B.	\$0
19	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 15	\$ <u>40,000</u>

^{*} Tex. Tax Code \$26.012(15)

* Tex. Tax Code \$26.012(15)

* Tex. Tax Code \$26.012(15)

* Tex. Tax Code \$26.012(13)

* Tex. Tax Code \$26.012(13)

* Tex. Tax Code \$26.012(13)

** Tex. Tax Code \$26.012(6)

** Tex. Tax Code \$26.012(6)(8)

Unte	ModNewdrevenine Tax hate World heek	Almount/Bette
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$_8,290,59 <u>5</u>
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	s <u>0</u>
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	s0
23,	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ <u> </u>
24.	Adjusted 2022 taxable value, Subtract line 23 from line 20.	\$ <u>8,290,595</u>
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$_0.951940 _{/\$100}

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

- 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
- Enrichment Tax Rate: 20 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 21
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 23 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 24 Districts should review information from TEA when calculating their voter-approval tax rate.

Mine	VoterApprovaliaxRateWolksliget	/រូបចេលវៃ/ស្រីនេ
26.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 25	\$/\$100
27.	2022 enrichment tax rate. Enter the greater of A and B. 26	\$
	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	
	B. \$0.05 per \$100 of taxable value	
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	\$/\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	

^{16 [}Reserved for expansion]

^{17 (}Reserved for expansion)

Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex, Tax Code \$26,08(I) and Tex, Edu, Code \$45,0032

²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²² Tex. Edu, Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu, Code §11,184(b-1)

²⁵ Tex. Edu. Code 5548.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

^{**} Tex. Edu. Code §45.003(d)

ijne	Voter-Kippavalītārvilste/Workshedi	Atmorni/litate
29.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount: \$	
	the existing debt allotment program and/or instructional facilities allotment program\$	\$
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector, 29	\$
31.	Adjusted 2022 debt, Subtract line 30 from line 29D.	\$
32.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30	
	A. Enter the 2022 anticipated collection rate certified by the collector. 31	96
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.	\$
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$/\$100
36.	2022 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. 32	\$

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

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

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

(Uhaa	Voter:Approvel/thre:Adjustment/torPollution/Gentral Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter	
	from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	\$

¹⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code \$526,012(10) and 26.04(b)

³⁵ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code \$26.04(b) ¹² Tex. Tax Code \$26.08(g)

³³ Tex. Tax Code §26.045(d)

³⁴ Tex. Tax Code §26.045(i)

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

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

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

Utae	Pation Vera Discoving Adjustiment Worksheeti	Amoundiele
41.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$/\$100
SE	TION 5: Total Tax Rate	
ndic	ate the applicable total tax rates as calculated above.	
	No-New-Revenue Tax Rate Enter the 2022 NNR tax rate from Line 25.	\$
	Voter-Approval Tax Rate	\$
SE	CTION 6: School District Representative Name and Signature	
intei mpl	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 open of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ³⁶	are the designated officer
pri he		
•	Printed Name of School District Representative	
sig hei		
اتيەدا	School District Representative Date	

¹⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

³⁶ Tex. Tax Code §26.04(c)

ORDINANCE SETTING TAX RATE

August 29, 2022	
Date	
On this date, we, the Board of Trusted School District, set the	es of the Clarendon Consolidated Independent
Tax rate on the \$100 valuation for the	e District for the tax year 2022 -2023 at a total tax
rate of \$ <u>0.9901</u> , to be assessed and	collected by the duly specified assessor and
collector as follows:	
\$ <u>0.9901</u> for the	e purpose of maintenance and operation, and
\$ <u>0.000</u> for the pur	pose of payment of principal and interest on debts.
Such taxes are to be assessed and c District.	ollected by the tax officials designated by the
AND WILL RAISE TAXES F	ECTIVELY BE RAISED BY 1.7834% FOR MAINTENANCE AND DOO HOME BY APPROXIMATELY Signed: President Attest: Secretary