2024 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts



Copy of Waller County	979-826-7620
Taxing Unit Name	Phone (area code and number)
730 NINTH STREET HEMPSTEAD TX 77445	www.co.waller.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	§ 11,457,190,829
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step.	\$ 803,904,248
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 10,653,286,581
4.	Prior year total adopted tax rate.	\$ 0.498691 _/\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values: 5 61,493,330	
	B. Prior year values resulting from final court decisions:	
	C. Prior year value loss. Subtract B from A.3	\$ 6,426,983
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	F141-F
	A. Prior year ARB certified value:	
-	B. Prior year disputed value:	
	C. Prior year undisputed value. Subtract B from A. 4	\$ 353,997,719
·	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 360,424,702

Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

600	2024 Tax Rate Calculation Worksheet — Taxing Units Other Than School Districts of Water Districts Line	Form
	8. Prior year taxable value, adjusted for a second	
-	potential court-ordered adjustments. Add line 2 and line 2	Amount/Rai
!	9. Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in	\$_11,013,711,28
10	0. Prior very favorit	\$_ ⁰
-	 Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current. A. Absolute exemptions. If a prior. 	!
	A. Absolute exemptions. Use prior year market value: B. Partial exemptions. Current \$ 5,315,470	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption	
	times prior year value:	
11.	Prior year taxable value to a t	s 69,141,758
	Prior year 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 the current year. Use only properties that qualified for the first time in the current year market value: A. Prior year market value: B. Current year productivity or special appraised value: - \$ 108,540	
_	· · · · · · · · · · · · · · · · · · ·	
2.	Total adjustments for lost value. Add Lines 9, 10C and 11C. Prior year captured value of property in a TIF. Enter the total value of the prior year captured.	\$ 11,406,911
. F	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a tax- captured appraised value in line 18D, enter 0.	\$ 80,548,669
P	and Line 12 and Line 13 from Line 8. Company of the state	\$ 10,933,162,614
Ta: pri	ior tax year. Types of refused the prior tax year. Enter the amount of taxes of the control of taxes o	54,522,697
·	year. Fins line applies only to tax years preceding the prior tax year.	385,607
	al current year to a li	54,908,304
Tota	ners age 65 or older or disable the total taxable value of homesteads with tax cellings (will decline or disable taxable values or certified esti-	
Tota mate own A B.	Counties: Include railroad rolling stock values certified by the Comptroller's office: 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.	
Tota mati own A B.	Counties: Include railroad rolling stock values certified by the Comptroller's office:	
Tota mate own A B. C.	Counties: Include railroad rolling stock values certified by the Comptroller's office:	3,589,122,632
Tota matro own A B. C. D. E.	Counties: Include railroad rolling stock values certified by the Comptroller's office:	3,589,122,632

⁵ Tex, Tax Code \$26.012(15) ⁶ Tex. Tax Code \$26.012(15) ⁷ Tex. Tax Code \$26.012(15) ⁸ Tex. Tax Code \$26.03(c)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

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

Tex. Tax Code \$26.03(c)

Lir	e No New Revenue Tax Rate Worksheet	Amount/Rate
19		Amounterdate
	A. Current year 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. Current year 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.	ş O
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. 16	\$ 952,058,569
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20.17	§ 12,637,064,063
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. 16	\$ O
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	ş 934,827,363
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	§ 934,827,363
≥5.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 11,702,236,700
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$ 0.469212 /\$100
7.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. 21	\$ 0.492082 /\$100
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SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may/adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- 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 units debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.436122 /S100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	And the second
		§ 11,013,711,283

¹³ Tex. Tax Code §26.01(c) and (d)

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¹⁴ Tex. Tax Code \$26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(8)

¹⁷ Tex. Tax Code 926.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c) ²¹ Tex. Tax Code §26.04(d)

30.	24 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts Voter-Approval Tax Rate Worksheet	Form 5
Ĺ.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	Amount/Rat
31.	Adjust 1	
	Adjusted prior year levy for calculating NNR M&O rate.	\$ 48,033,217
	refunded in the preceding year for taxes before that year. Enter the amount of M&O taxes Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not	
	zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in	_
	C. Prior year 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 full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function Discontinuing the function Discontinuing the function Discontinuing the function Discontinuing units enter 0. Prior year M&O levy adjustments Chile	_
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if	_
	E. Add Line 30 to 31D: § 355,776	-
2. Ad	usted current year taxable value.	\$ 48,388,993
3. Cur	justed current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	
· Cui	rent year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100	\$ 11,702,236,700
Rati	adjustment for state criminal justice mandate. ²³	\$ 0.413502 /\$10
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 months and provided any to the county for the same purpose. Enter zero if this is the first time the months are desired.	
c.	Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in a second	
D.	Calculated in C. if not applicable, enter 0.	
Rate a	djustment for indigent health care expenditures. #	\$ 0.000000 /\$100
	maintenance and operation cost of providing indigent health care for the period beginning on June 30, of the current tax year, less any state assistance received	
	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on June 30, 2023, less any state assistance received	
	and multiply by \$100	
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	The state of the s	0.000.00
	\$. \$ the second of the second	0.000475 /\$100

[Reserved for expansion] Tex. Tax Code §26.044

∫ 36.	44 Fax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts Voter-Approval Tax Rate Worksheet*	Form.
l .	and a surface for county indigent defense compose of	Amount/Rai
l .	1 THE THE YEAR INCOME ALC.	
	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 of the current tayyors.	
	Article 26.044, Code of Criminal Procedure for the period beginning of a public defender's office under	-
[tax year, less any state grants received by the court, of the prior tax year and ending on	
- 1	B. Prior year indigent 4. \$ 525,278	
- 1	appointed counsel for indigent individuals and fund the population amount paid by a county to provide	
	appointed counsel for Indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. Subtract B from A and divide by Line 32.5.	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	·
	arrive by time 32 and multiply by \$100	/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	/\$100
7. R	ate adjustment for county hospital expenditures, 26	\$ <u>0.000000</u> /\$
	• Culfent veer all all a land	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality ending on June 30, of the current tax year	
1.	ending on June 30, of the current tax year to the period beginning on July 1, of the prior tax year and	
1	B. Prior year olivible \$ 0	
1	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality ending on June 30, 2023	
-	2023	
(5. Subtract B from A and divide by the 22	
0	Subtract B from A and divide by Line 32 and multiply by \$100. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000000	
-	multiply b by 0.08 and divide by Line 32 and multiply by \$100 and are already a residual to the same and the same are already as a same are a s	/\$100
} E.	• Enter the lesser of C and D, if applicable. If not applicable, enter 0.	_/\$100
	adjustment of the basic state of	
Rate	adjustment for det 1	
	defunding municipality. This patient	\$ 0.000000 _/\$10
a pon	r the current tax year under Chapter 109, Local Government Code Chapter to a municipality that is considered to be a defunding municipality that is considered to be a defunding municipality that is considered to be a defunding municipality.	\$_0.000000/\$10
a pop inforn	adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality that is considered to be a defunding municipality of more than 250,000 and includes a written determination by the Office of the Constant Code only applies to municipalities	\$ 0.000000/\$10
a pop inform	nation.	\$ 0.000000 /\$10 cipal- s with hore
a pop inform A.	Amount appropriate to	\$ 0.000000 _/\$10
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the prior year. Enter the amount of money appropriated for	\$ 0.000000 _/\$10
a pop inform A. B.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the municipality for the preceding fiscal year.	\$ 0.000000 /\$10
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. 5 Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0.000000 _/\$10
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A. B. C. D.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. Subtract B from A and divide by Line 32 and multiply by \$100 Enter the rate calculated in C. If not applicable, enter 0.	/\$100
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A. B. C. D. djuste dition ar in S. A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. Enter the rate calculated in C. If not applicable, enter 0. Ped current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. Inent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent ection 3. Other taxing units, enter zero. Enter the amount of additional services are property to the amount of additional services and rate for the current the amount of additional services.	/\$100 \$ 0.000000 /\$100 \$ 0.413977
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A. B. C. D. djuste dition ar in Se A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the prior year. Enter the amount of money appropriated for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. Enter the rate calculated in C. If not applicable, enter 0. Enter the rate valuated in C. If not applicable, enter 0. Enter the rate calculated in C. If not applicable, enter 0. Enter the amount of additional sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent ection 3. Other taxing units, enter zero. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Of sales tax spent. Divide Line 40A by Line 32 and multiply by \$100. Subtract Prior year, if any. Subtract Line 33A is a continuous prior year, if any. Amount appropriated for public safety in the prior year, if any. Subtract B from A and divide by Line 32 and multiply by \$100.	/\$100 \$ 0.000000 /\$100 \$ 0.413977
A. B. C. D. djuster dition A. A. A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the prior year. Enter the amount of money appropriated for public safety during the preceding fiscal year. Subtract B from A and divide by Line 32 and multiply by \$100 Enter the rate calculated in C. If not applicable, enter 0. Enter the rate calculated in C. If not applicable, enter 0. Add current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. The prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent as alsels tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Of sales tax spent Divide Line 40A by Line 32 and multiply by \$100. \$ 0.000000 /5 dd Line 40B to Line 39.	\$\frac{0.000000}{\\$0.413977} \frac{\\$100}{\\$100}
A. B. C. D. djuster dition. A. A. A. ent year	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent also sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the cure of sales tax significant that was spent for economic development grants from the amount of sales tax spent. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Of sales tax spent. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Of sales tax spent. Solution 408 to Line 39 \$ 0.000000 /5	\$ 0.000000 /\$100 \$ 0.413977 /\$100
A. B. C. D. djuster dition. A. A. A. ent year	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 Enter the prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent also sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the cure of sales tax significant that was spent for economic development grants from the amount of sales tax spent. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Of sales tax spent. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Of sales tax spent. Solution 408 to Line 39 \$ 0.000000 /5	\$\frac{0.000000}{5100}\$\$\frac{0.000000}{5100}\$\$\frac{0.413977}{5100}\$\$
A. B. C. D. djuster dition ar in Scalar A. ent yes Special or -	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the prior year. Enter the amount of money appropriated for public safety during the preceding fiscal year. Subtract B from A and divide by Line 32 and multiply by \$100 Enter the rate calculated in C. If not applicable, enter 0. Enter the rate calculated in C. If not applicable, enter 0. Add current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. The prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent as alsels tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Of sales tax spent Divide Line 40A by Line 32 and multiply by \$100. \$ 0.000000 /5 dd Line 40B to Line 39.	\$\frac{0.000000}{5100}\$\$\frac{0.000000}{5100}\$\$\frac{0.413977}{5100}\$\$

5 Tex. Tax Code §26,0442 6 Tex. Tax Code §26.0443

Ĺ	ine	Amount/Rate
D	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.27 If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	2.000000
42	2. Total current year debt to be naid with assessed.	\$ 0.000000 /
••	 Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will (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 Debat	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above, include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28	
	7 / 12 / 12 / 12 / 12 / 12 / 12 / 12 / 1	
	B. Subtract unencumbered fund amount used to reduce total debt strength and the rate in the contract of the co	
	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.	s 7,456,022
3.	Certified prior year excess debt collections. Enter the amount certified by the collector. 29	\$ 1,450,022
4.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
	2-5-3-3-5-4 Cuttern year debt. Subtract Line 43 from Line 42E.	ş_7,456,022
5.	Current year anticipated collection rate.	
	A. Enter the current year anticipated collection rate certified by the collector. 30 100.00 %	
	B. Enter the prior year actual collection rate	
	c. Eriter the 2022 actual collection rate, 100.00 %	
	D. Enter the 2021 actual collection rate. 100.00 %	
	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	400.00
•	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	100.00
	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	7,456,022
7	5	12,637,064,063
· -	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.059001 /\$10
	Current year voter-approval M&O rate plus current year debt rate Add Blood 41 and 40	0.487467 /\$10
	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration	
	Add Line D41 and 48	
1 '	11.5 11.5 11.5 11.5 11.5 11.5 11.5 11.5	0.000000 /\$100

²⁷ Tex. Tax Code \$26.042(a) ²⁸ Tex. Tax Code \$26.012(7) ²⁹ Tex. Tax Code \$26.012(10) and 26.04(b) ³⁰ Tex. Tax Code \$26.04(b) ³¹ Tex. Tax Code \$\$26.04(h), (h-1) and (h-2)

Line		Form	50-856
50.	COUNTIES ONLY, Add together the voter-approval towards (Amount/Ra	te.
	al tax rate. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approv-		
	TION 3: NNR Tax Rate and Voter Approval Tax Rate Advistory	\$ 0.511316	_/\$100

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

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

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

51	Additional Sales and Use Tax Worksheet	Amdun	4/D-4
	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	Amoun	I/Rate
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of esti- Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on - or -	\$_0	
	Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters,		
3.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 0	
4.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 12,637,064,	063
	Current year 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	\$_0.000000	/\$10
	Current year NNR tax rate, adjusted for sales tax. Standard of St	\$ 0.492082	/\$100
a		\$ 0.492082	/\$100
1		<u>0.511316</u>	_/\$100
	Junitace Line 54 from Line 57.	0.511316	/\$100

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

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

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

Line 59.	Voter-Approval Rate Adjustment for PallUtion Control Requirements 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	ion. Amount/Rate
	from TCEQ. 37 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 39 Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 0
	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 12,637,064,063
		\$ 0.000000 /\$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)

⁶ Tex. Tax Code §26.04(c)

Lin	voter-Approval Rate Adjustment for Poliution Control Requirements Worksheet	Amount/Rate	
62	The state of the following lines (as applied to the state of the following lines (as applied to the state of the state of the following lines (as applied to the state of the		
Ĺ	D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$_0.511316/\$100	

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. 39 The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. 40

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ^a or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 44

	Unused increment Rate Worksheet	Amount/	Rate
63.	tax rate. Multiply the result by the 2023 current total value		
	A. Voter-approval tax rate (Line 67). B. Unused increment rate (Line 66). C. Subtract R from A	\$ 0.000000 \$ 0.000000	/\$ /\$1
	C. Subtract B from A. D. Adopted Tax Rate. E. Subtract D from C. F. 2023 Total Taxable Value (Fine 50)	\$ 0.000000 \$ 0.522943	/\$ [·] /\$ ¹
	G. Multiply E by F and divide the results by \$100. If the number is less than ages anterior	\$ -0.522943 \$ 0	/\$
	1994 tak and agustar to any	\$ 0	
1.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value		
	A. Voter-approval tax rate (Line 67).	\$ 0.000000	/\$
	B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tay Pare	5 0.000000	/\$
		\$ 0.000000	/\$
	G. Subtract D Irom C だれなどにおいまというから あっという A Subset Caster Ca	\$ 0.000000	/\$
	F. 2022 Total Taxable Value (Line 60)	\$ 0.000000	/\$
	F. 2022 Total Taxable Value (Line 60). G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0	
	y voc. if the national is less thairzero, effet zero	\$ <u>0</u>	
	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67). B. Unused increment rate (Line 66). C. Subtract B from A. D. Adopted Tax Rate. E. Subtract D from C. F. 2021 Total Taxable Value (Line 60). G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.000000 \$ 0.000000 \$ 0.000000 \$ 0.000000 \$ 0.000000 \$ 0.000000 \$ 0.000000	/\$: /\$: /\$1 /\$1
	Total Foregone Revenue Amount, Add Lines 63G, 64G and 65G	\$_0	/\$1
+	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ <u>0</u> .000000	/\$1 /\$1

entrante and

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code \$\\$26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d) 44 Tex. Local Gov't Code §120.007(d)

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. 45

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

- Inches	De Minimis Rate Worksheet	Ámount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.437020</u> /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 12,637,064,063
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.003956 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.059001 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.499977 /\$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.⁴⁹

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Ra	ite 🔭
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.522943	/\$100
75.	If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections of lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁹ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to		
	a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$_0.000000	_/\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$_0.000000	_/\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$_10,933,162,61	4
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100, and the state of	\$ <u>0</u>	
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 11,702,236,70	0
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. 51 (2007) 150 (2007) 150 (2007)	\$ 0.000000	_/\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

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⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26,063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code \$26.042(c)

444	# Jax Nate Calculation Worksheet — Taxing Units Other Than School Districts or Water Districts		
Line	Page 1	Fo	rm 50-85
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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	Amount	/Rate
SEC	TION 8: Total Tax Bate	§ 0.511316	/\$100
Indicat	e the applicable total tax rates as calculated above.		
As In	o-new-revenue tax rate. s applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	\$ 0.492082	/\$100
Vo As	oter-approval tax rate	\$ <u>0.511316</u>	/\$100
De	minimis rate. pplicable, enter the current year de minimis rate from Line 73	¢ 0.499977	****
<u>se</u> CTI	ON 9: Taxing Unit Representative Name and Signature	*	/\$100
	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 deposition 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 appears to the same as the values shown in the taxing unit's certified appears.	esignated office	er or
rint, ere	ELLEN C. SHELBURNE		uned

and the state of the same and the same of the same of

	ELLEN C. SHELBURNE
sign here ≱	Printed Name of Taxing Unit Representative

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Taxing Unit Representative

2024 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts



Copy of Waller County		
Taxing Unit Name	Farm to Market/ Flood Control_	979-826-7620
730 NINTH STREET HEM	PSTEAD TX 77445	Phone (area code and number)
Taxing Unit's Address, City, State	, ZIP Code	www.co.waller.tx.us
GENERAL INFORMATION: 1		Taxing Unit's Website Address

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

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

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.

1.	No-New Revenue Tax Rate Worksheet	- Amount/Rate
	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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 homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes,	
2.	Prior year tax ceilings Counties either and	\$ 11,429,465,962
-	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	
3.	大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大	\$ 803,776,938
	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$_10,625,689,024
-	Prior year total adopted tax rate.	0.0040
.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	\$ <u>0.024252</u> /\$10
	A. Original prior year ARB values:	
	55 Oes 247	
}	C. Prior year value loss. Subtract B from A ³	
	C. Prior year value loss. Subtract B from A. ³	\$ 6,426,983
1		- Hinney
	Frior year ARB certified value:	
	B. Prior year disputed value:	
_	C. Prior year undisputed value. Subtract B from A.4	350.007.740
P	rior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	353,997,719
L	And time of and time of	360,424,702

² Tex. Tax Code §26.012(14)

	8.	Prior year taxable value adjust 1.	Form 50
	-	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	. / Amount/Rate
	9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in	\$ 10,986,113,726
- [10.	Prior version of property in	
		Prior year taxable value lost because property first qualified for an exemption in the current year. 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 year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 5,315,470	s 0
		B. Partial exemptions. Current year exemption amount or current year percentage exemption \$ 5,315,470 times prior year value:	
		C. Value loss. Add A and B. 6 + 5 66,460,411	_
1	1. Pr	rior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ nt year; do not use properties that qualified in the prior year.	ş 71,775,881
		A. Prior year market value: B. Current year productivity or special appraised value: C. Value loss. Subtract B from A. 7	-
2,	Tota	al adjustments for lost value. Add Lines 9, 10C and 11C. r year captured value of property in a TIF. Enter the total value of the state of the stat	ş 11,406,911
3.	capti	r year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a tax- unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no ured appraised value in line 18D, enter 0. Year total value. Subtract Line 12 and Line 13 from Line 8.	ş 83,182,792
			3
		The both cities of the control of th	\$ 10,902,930,934
+	Adjus Taxes Orior ta	refunded for years preceding the prior tax year. Enter the amount of the second	
	Adjus Taxes orior ta errors.	refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax years. This line applies only to tax years preceding the prior tax.	\$ 10,902,930,934
A	Adjus Taxes orior ta errors. djusta	refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the ax year. Types of refunds include court decisions. Tax Code Section 25,25(b) and (c) corrections and Tax Code Section 31.11 payment Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. 9 ed prior year levy with refunds and TIF adjustment. Add Lines 15 and 16.19	\$ 10,902,930,934 \$ 2,644,178
A	Adjustance of A.	refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the Do not include refunds include court decisions, Tax Code Section 25,25(b) and (c) corrections and Tax Code Section 31.11 payment Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. 9 The prior year levy with refunds and TIF adjustment. Add Lines 15 and 16.10 The prior year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estigates of or older or disabled. 11 Certified values:	\$ 10,902,930,934 \$ 2,644,178 \$ 26,153
A Tomov	Adjust of the control	refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the Do not include refunds include court decisions, Tax Code Section 25,25(b) and (c) corrections and Tax Code Section 31.11 payment Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This payment year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 Internet year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimage 65 or older or disabled. 11 Certified values: \$ 13,555,285,572	\$ 10,902,930,934 \$ 2,644,178 \$ 26,153
A Tomov	Adjustantiantiantiantiantiantiantiantiantiant	refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the ax year. Types of refunds include court decisions, Tax Code Section 25,25(b) and (c) corrections and Tax Code Section 31.11 payment Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax	\$ 10,902,930,934 \$ 2,644,178 \$ 26,153
A Tomov	Adjustonia di	refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the pay ax year. Types of refunds include court decisions, Tax Code Section 25,25(b) and (c) corrections and Tax Code Section 31.11 payment. Do not include refunds for the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax years preceding the prior tax year. This fine applies only to tax years preceding the prior tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years preceding the prior tax years. This fine applies only to tax years preceding the tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years. This fine applies only to tax years preceding the prior tax years. This fine applies only to tax years prior tax yea	\$ 10,902,930,934 \$ 2,644,178 \$ 26,153
A Tomov	Adjustonia di	refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the ax year. Types of refunds include court decisions, Tax Code Section 25,25(b) and (c) corrections and Tax Code Section 31.11 payment Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This line applies only to tax years preceding the prior tax year. This year levy with refunds and TIF adjustment. Add Lines 15 and 16; 10 control year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estivates and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include home-age 65 or older or disabled. The control of the current year certified by the Comptroller's office: 13,565,286,572 Counties: Include rallroad rolling stock values certified by the Comptroller's office: 4 6,761,033 Pollution control and energy storage system exemption: Deduct the yalue of property exempted for the current tax year for the first time as pollution control or energy storage system property: 5 0	\$ 10,902,930,934 \$ 2,644,178 \$ 26,153

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

Tex. Tax Code §26.03(c)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13) Tex. Tax Code §26.012, 26.04(c-2)

Tex. Tax Code §26.03(c)

	9. Total value of properties used.	. Amount/Rate
	9. Total value of properties under protest or not included on certified appraisal roll. 3	
	under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, of these values. Enter the total value under protest. 14.	
	appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but that are still under protest. On this list of properties, the chief appraiser will 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.	-
_	(as appropriate). Enter the total value of property not on the certified roll. 15	
20		\$ <u>0</u>
1.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. 16 Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	§ 951,911,539
	I the state of the	s 12,610,135,066
2.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. include both real and personal property. Enter the current year value of property in territory annexed. 18	3_1-10 10,100,000
3.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include	\$ 0
	Total adjustments to the current year taxable value. Add Lines 22 and 28	\$ 934,407,125
	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 934,407,125
1		11,675,727,941
Ļ	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. 21	0.022870 /\$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

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

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

Line	Voter-Approval Tax Rate Worksheet	pproval tax rate.
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate,	Amount/Rate
ł	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.024252/\$100
	Tax Nate Worksheet.	\$ 10,986,113,726
 -		3 10,900,113,726

¹³ Tex. Tax Code §26.01(c) and (d)

attention to studes calculated for each time . .

¹⁴ Tex. Tax Code §26.01(c) ¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code \$26,012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

Tex. Tax Code §26.04(d)

	49 Tax Hate Calculation Worksheet — Taxing Units Other Than School Districts or Water Districts Veter 4	Form
30.	Voter-Approval Tax Rate Worksheet Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	Amount/R
31.	Adjusted	
	Adjusted prior year levy for calculating NNR M&O rate.	\$ 2,664,352
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. B. Prior year taxes in TIF. Enter the amount of the prior tax year. **Enter the prior tax year. **Enter the amount of the prior tax year. **Enter the prior tax year. **	
1 1	8. Prior year tayes in Tir - + 5 26,153	
	Zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and unit discontinuing the function in the 12 months preceding the month of this calculation. If the full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function operated the function. The taxing unit discontinuing the function D below. Other taxing unit operated the function. The taxing unit discontinuing the function D below. Other taxing units enter 0.	_
-	D. Prior year Me. o	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if	-
	discontinuing function and add if receiving function. Section 20 to 31D. Section 20 to 31D. Section 20 to 31D.	
. Adi		-
Adj	usted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	ş 2,690,505
. Cur	rent year NNR M&O rate (upad).	\$_11,675,727,941
+	rent year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	3 -110/01/27/047
Rate	adjustment for state criminal justice mandato 23	\$_0.023043 /\$1
В.	Current year 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 Prior year state with the previous 12 months are purposed to the county for the same purposed to the county for the count	
В.	Prior year state criminal justice mandate. Enter the amount spent, by a county in the 12 months prior to county-paid facilities after they have been sentenced. Do not include any state reimbursement received	
B. C. D.	Prior year state criminal justice mandate. Enter the amount spent by a county for the same purpose. the previous 12 months providing for the maintenance and operation cost of keeping inmates in by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100.	
C. D.	Prior year state criminal justice mandate. Enter the amount spent by a county for the same purpose. the previous 12 months providing for the maintenance and operation cost of keeping inmates in by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C: If not applicable, enter 0.	
C. D. Rate ad A.	Prior year 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 by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. Justment for 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 for the same purpose	\$/\$100
C. D. Rate ad A. B. I	Prior year state criminal justice mandate. Enter the amount spent, by a county in the 12 months prior to county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. justment for indigent health care expenditures. Enter the amount paid by a taxing unit providing for the mandance and operation cost of providing indigent health care for the period beginning on for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for no July 1, 2022 and ending on June 30, 2023, less any state assistance received	\$/\$100
C. D. Rate ad A. B. It	Prior year 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 by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C if not applicable, enter 0. Justiment for 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 for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for an July 1, 2022 and ending on June 30, 2023, less any state assistance received or the period beginning on the same purpose. Subtract B from A and divide by Line 32 and multiply by \$100.	\$/\$100
C. D. Rate ad A. B. It	Prior year 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 by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C if not applicable, enter 0. Justiment for 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 for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for an July 1, 2022 and ending on June 30, 2023, less any state assistance received or the period beginning on the same purpose. Subtract B from A and divide by Line 32 and multiply by \$100.	\$/\$100
C. D. Rate ad A. B. It	Prior year 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 by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. Justiment for 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 for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for no July 1, 2022 and ending on June 30, 2023, less any state assistance received or 1 July 1, 2022 and ending on June 30, 2023, less any state assistance received or 1 July 1, 2022 and ending on June 30, 2023, less any state assistance received or 1 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 1 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 1 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 2 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 3 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 3 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 3 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 3 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 3 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 3 July 1, 2024 and ending on June 30, 2023, less any state assistance received or 3 July 1, 2024 an	\$
C. D. Rate ad A. B. It	Prior year state criminal justice mandate. Enter the amount spent by, a county for the same purpose. South the previous 12 months providing for the maintenance and operation cost of keeping immates in by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. Justiment for 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 for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the first purpose. Prior year 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 for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for not pully 1, 2022 and ending on June 30, 2023, less any state assistance received or the same purpose. Solution of providing indigent health care for the period beginning on the same purpose. Solution of providing indigent health care for the period beginning on the same purpose. Solution of providing indigent health care for the period beginning on the same purpose. Solution of providing indigent health care for the period beginning on the same purpose. Solution of providing indigent health care for the period beginning on the same purpose. Solution of providing indigent health care for the period beginning on the same purpose. Solution of the same purpose. Solution of the same purpose in the same purpose. Solution of the same purpose in the same	
C. D. Rate ad A. B. It	Prior year 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 by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. Justiment for 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 for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the current tax year, less any state assistance received for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the number of the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for number of the same purpose. Solution of the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for number of the maintenance and operation cost of providing indigent health care for the period beginning or number of the part of the period beginning or the same purpose. Solution of the same purpose. Solution of the same purpose of the period beginning or the part of the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose of the period beginning or the per	
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C. D. Rate ad A. B. It c. fi	Prior year 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 by the county for the same purpose. Enter zero if this is the first time the mandate applies. Subtract B from A and divide by Line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable, enter 0. Justiment for 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 for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the current tax year, less any state assistance received for the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the number of the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for number of the same purpose. Solution of the same purpose. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for number of the maintenance and operation cost of providing indigent health care for the period beginning or number of the part of the period beginning or the same purpose. Solution of the same purpose. Solution of the same purpose of the period beginning or the part of the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose. Solution of the same purpose of the period beginning or the period beginning or the same purpose of the period beginning or the per	
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Line	Tax Rate Calculation Worksheet — Taxing Units Other Than School Districts or Water Districts Volocity		Form 5
36.	Voter-Approval Tax Rate Worksheet: A. Current voice in the Company of the Compan	- 6	mount/Rat
	THE THE VERY INDICAGE A. F.		
	appointed counsel for indicast	ĺ	
ĺ	A. Current year indigent defense compensation. Be appointed counsel for indigent individuals and fund the operations of a public defender's office under June 30,of the current tay year the period beginning on him to the current tay year.	}	
- 1	Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on		
- 1	June 30,of the current tax year, less any state grants received by the county for the prior tax year and ending on B. Prior year indigent defense company.		
- 1	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide Article 26.044, Code of Crimbral Provide Provide Article 26.044, Code of Crimbral Provide Provi		
···	Article 26 044 Code Code Code Code Code Code Code Code	ſ	
	appointed counself defense compensation expenditures. Enter the amount paid by a county to provide Article 26,044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, Jess any state grants received by the county for the same pures.		
	state grants received by the county for the same with 2022 and ending on		
-	C. Subtract B from A and divide by Line 32 and multiply by \$100		
.	D. Multiply 8 by 0 or		
	muldply B by 0.05 and divide by Line 32 and multiply by \$100	\$100	
-	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		
7. Ra	e adjustment for course.	\$ 0.000	., 200
-	te adjustment for county hospital expenditures, 25		
	• Cuffent vear aliable 1		
1	to maintain and operate an eligible county hospital for the amount paid by the county or municipality ending on June 30, of the current tax year		
1	tax year and		
	Prior year gligible		
1	to maintain and operate an eligible county hospital for the amount paid by the county or municipality ending on July 1, 2022 and	_	
1	ending on June 30, 2023. County hospital for the period beginning on July 1, 2022 and		
0	Subtract B from A shakes		
1	Hom A and divide by Line 32 and multiply by \$100	-	
D	Multiply B by 0.08 and divide by Line 32 and multiply by \$100	00	•
E.	and multiply by \$100		
-	Enter the lesser of C and D, If applicable. If not applicable, enter 0.	00	
D	applicable, Cittel O.	1	
nate itu fo	djustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipal- lation of more than 250,000 and includes a written determined. Chapter 109, Local Government Code only applies to municipal-	\$ 0.00000	<u>/</u> \$10
a non	the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to a municipality that is considered to be a defunding municipal- lation of more than 250,000 and includes a written determination by the Office of the Government Code only applies to municipalities with ation.		
inforn	ation.		
Δ	lation of more than 250,000 and includes a written determination by the Office of the Government Code only applies to municipalities with Amount appropriated for such that is considered to be a defunding municipalities with Amount appropriated for such that is considered to be a defunding municipalities with Amount appropriated for such that is considered to be a defunding municipalities with Amount appropriated for such that is considered to be a defunding municipalities with		
714	Dublic safety in the prior year Enterely		
	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.		
В.	public safety in the budget adopted by the municipality for the preceding fiscal year. Expenditures for public safety in the		
	Expenditures for public safety in the prior year. Enter the amount of money, spent by the municipality § 0 for public safety during the preceding fiscal year	-	
C.	Subtract B from 4 and all was a substance of the substanc	}	
٠.	Subtract B from A and divide by Line 32 and multiply by \$100	.	
	Enter the rate calculated in City () () () () () () () () () (
D.	in C il not applicable, enter n		
D.		\$ 0.000000	
	CHITCHY YOU NING	V	/\$100
	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E Subtract Line 20D	·	
ljuste iustm	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	¢ 0.023042	
ljuste iustm	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$_0.023043	/\$100
ljuste iustm	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.023043	/\$100
juste justm Jitiona r in Se	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent action 3. Other taxing units, enter zero.	\$ 0.023043	/\$100
juste justm litiona r in Se	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent cition 3. Other taxing units, enter zero. Inter the amount of additional sales tax collected and spent on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current punities must avoid the sales tax collected and spent on M&O expenses in the sales tax.	\$ 0.023043	/\$100
juste justm litiona r in Se	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent cition 3. Other taxing units, enter zero. Inter the amount of additional sales tax collected and spent on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current punities must avoid the sales tax collected and spent on M&O expenses in the sales tax.	\$ 0.023043	/\$100
juster juster ditionar in Se 1. E	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current other than amount of additional sales tax collected and spent on M&O expenses in the prior year, if any, sales tax spent.	\$ 0.023043	/\$100
juster juster ditionar in Se 1. E	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current other than amount of additional sales tax collected and spent on M&O expenses in the prior year, if any, sales tax spent.	\$ 0.023043	/\$100
juster juster ditionar in Se 1. E	ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current amount of additional sales tax collected and spent on M&O expenses in the prior year, if any sales tax spent. Sales tax spent. \$ 0 \text{ Q 000000}	\$ 0.023043	/\$100
juster juster ditionar in Se 1. E	ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current amount of additional sales tax collected and spent on M&O expenses in the prior year, if any sales tax spent. Sales tax spent. \$ 0 \text{ Q 000000}	\$ 0.023043	/\$100
juster juster ditionar in Se A. E. O O	ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current attention 3. Other taxing units, enter zero. Inter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any, sales tax spent.		/\$100
justm Justm Jitiona r in Se O O	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. Interpretation of prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current strength amount of additional sales tax collected and spent on M&O expenses in the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent for economic development grants from the amount yide Line 40A by Line 32 and multiply by \$100. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent.	\$ 0.023043 \$ 0.023043	/\$100
justm Justm Jitiona r in Se O O	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. Interpretation of prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current strength amount of additional sales tax collected and spent on M&O expenses in the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent for economic development grants from the amount yide Line 40A by Line 32 and multiply by \$100. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent. Solution of the prior year, if any, sales tax spent.		
justm justm ditiona r in Se O O Ac	current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. Sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Sales tax spent		
justm justm ditiona r in Se O O Ac	ent for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current attention 3. Other taxing units, enter zero. Inter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any, sales tax spent.		

D41.	Voter-Approval Tax: Rate Worksheet Disaster Line 41 (D41): Current year voter-approval M&O rate for the state of the stat		
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster ded located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Se special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate to calculate 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of 2) the third tax year after the tax year in which the disaster occurred; or	aration. If the taxing unitation 11.35 for property loe in the manner provided the earlier of:	Amount/Rate. t is cated for a
	If the taxing unit qualifies under this scenario and 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, d	not complete	
42.			\$ 0.000000 /\$1
	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the int to paid on debts that: (1) are paid by property taxes:	proct and in the same	/ 2/
	(1) are paid by property taxes;	erestario principal that w	ill [
	(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 taylor and the 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.		
			ĺ
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing units that will be paid from property tax revenue. Do not it budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debted.	ring unit, if those debts	
	other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt b Enter debt amount B. Subtract unencumbered fund amount used to reduce the latest and the second	certificate of obligation, efore including it here, 28	or
		\$ O	
	and the state of t		_
	C. Subtract certified amount spent from sales	-\$ <u>0</u>	_
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none). D. Subtract amount paid from all.	~ \$ <u>0</u>	1
}	Para Horn other resources		-
	E. Adjusted debt. Subtract B, C and D from A.	_ \$ 0	-
Cert	tified prior year excess debt collections. Enter the amount certified by the collector. 29		\$ <u>0</u>
1			s 0
ŀ	usted current year debt. Subtract Line 43 from Line 42E.		
Curr	ent year anticipated collection rate.		\$ <u>0</u>
A.	enter the current year anticipated collection ento and the		
В.	Enter the current year anticipated collection rate certified by the collector. 30 Enter the prior year actual collection rate	100.00 %	
v.	erret the prior year actual collection rate.		
C.	Enter the 2022 actual collection rate	100.00 %	
D.	Enter the 2022 actual collection rate. Enter the 2021 actual collection rate. If the anticipated collection	100.00 %	
E.	F4L	100.00	
E .	If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest	%	
	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%.	* .	
	greater trial 1100%, i		
Curren	it year debt adjusted for collections. Divide Line 44 by Line 45E.	-	100.00 %
			. 0
urren	t year total taxable value. Enter the amount on Line-21 of the No-New-Revenue Tax Rate Worksheet.		\$ <u>0</u>
	year debt rate. Divide Line 46 h. L		\$_12,610,135,066
urrent	t year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	Partial James and Control of the Con	3_12,010,133,000
		1	\$ 0.000000
urrent	year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.		\$ 0.000000/\$100
		1.	0.023849
isaste: xina ur	r Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Comp D41 and 48		/\$100
ld Line	nit calculated the voter-approval tax rate for taxing unit affected by disaster declaration. Comp D41 and 48.	lete this line if the	
	D41 and 48.		
		\$	0.000000 /\$100
le §26,04	00	———— <u>—</u>	
e §26.01	2(10) 2(10) and 26.04(b)		

²⁷ Tex. Tax Code \$26.042(a) ²⁸ Tex. Tax Code \$26.012(7) ²⁹ Tex. Tax Code \$26.012(10) and 26.04(b) ³⁰ Tex. Tax Code §26.04(b)

³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	e .	Form 50-856
	COUNTIES ONLY Add and	
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	Amount/Kate
	al tax rate.	
		\$ 0.511316 /5100
SE	CTION 3: NNR Tax Rate and Votor 4	/3100

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

Lin	e Additional Sales and Use Tax Worksheet	
51.		Amount/Rate
	Taxing units that adopted the sales tax before November of the prior year, enter 0:	\$ 0
52.	mated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of esti-	3
	Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on - or -	
	Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
3.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue. Tax Rate Worksheet.	\$ 0
4.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 12,637,064,063
5.	Current year 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.	\$ 0.000000 /\$1
	Current year NNR tax rate, adjusted for sales tay	\$ <u>0.492082</u> /\$1
	Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	
. (Current year voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as	\$ 0.492082 /\$10
十	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57:	\$ <u>0.511316</u> /\$10
	The same adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.511316</u> /\$10

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	
-5.	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	Amount/Rate
	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 0
i	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	§_12,637,064,063
		\$ 0.000000/\$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)

¹⁷ Tex. Tax Code §26.045(d)

⁶ Tex. Tax Code §26.045(i)

. 2	024 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts	The state of the s
Li	18. Softer Application 19.	Form 50-856
6	Cote: Approval Kate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
0.	Current year 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):	
<u> </u>		\$ 0.511316 /\$100
men?		14100

SECFION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. 39 The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; 41
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 42 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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 44

Sin	e Unysed Increment Rate Worksheet 24		un T
63	Year 3 Foregone Revenue Amount Subtract the 2003	Ameun	/Rate
	tax rate. Multiply the result by the 2023 current total value	į.	
	A. VOIET-Approval tay rate (Uno 67)		
	B. Unused increment rate (Line 66)	\$ 0.000000	/\$1
	1 C. Subtract B from A	\$ 0.000000	/\$1
		\$ 0.000000	/\$10
	E. Subtract D from C. This was a sub	5 0.522943	/\$10
	L. 2023 Total Tayable Value (Teason	5 -0.522943	
	F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is because.	\$ 0	/\$10
	G. Multiply E by F and divide the results by \$100. If the number is less than zero; enter zero.	\$ 0	
54.	Volv 2 Ferror D		
	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval		
	tax rate. Multiply the result by the 2022 current total value		
	A. Voter-approval tax rate (Line 67). B. Unused increment rate (Line 66)		
	B. Unused increment rate (Line 66). C. Subtract B from A D. Adopted Tax Rate	\$ <u>0.000000</u>	/\$10
	C. Subtract B from A.	\$_0.000000	/\$10
	D. Adopted Tax Rate. E. Subtract D from C.	\$ 0.000000	/\$10
	F NUMBER OF IN France Co. 1997 April 1998 April 1998 April 1997 Ap	\$ 0.000000	/\$10
	E. Subtract D from C. F. 2022 Total Taxable Value (Line 60)	\$ <u>0.000000</u>	/\$100
	G. Multiply E by F and divide the recult by \$100 to	\$ <u>0</u>	
	cas draji zero, eraer zero.	\$ 0	
5.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value		
	tax rate. Multiply the result by the 2021 current total value	i	
	70. VOLUM-dDDFOVALTAX rate // ind. 671 indicated and indic		
Ì	B. Unused increment rate (Line 66) C. Subtract B from A.	\$_0.000000	/\$100
	C. Subtract B from A 中国 基础 网络美国人名英国人名英国人名英国人名英国人名英国人名英国人名英国人名英国人	\$_0.000000	/\$100
1	D. Adopted Tax Rate	\$ <u>0.000000</u>	/\$100
	E. Subtract D from C	\$ 0.000000	/\$100
-	F. 2021 Total Taxable Value (Line 60)	\$_0.000000	/\$100
	G. Multiply E by F and divide the results by \$100 If the number of the sumber of the s	\$ <u>0</u>	_
+	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ <u>0</u>	
. -	Total Foregoes D		
L	oregone nevenue Amount. Add Lines 63G, 64G and 65G	_	
	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the Mark 1997	\$ <u>0</u>	/\$100
1	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100		
,		\$_0.000000	/\$100
Ī	otal 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, ine 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with a line following lines).		
Ĺ	ine 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)		
	(taxing units with pollution)		
		\$ <u>0.511316</u>	_/\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁹ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code \$526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

¹³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet Adjusted current year NNR M&O tax rate. Enter the rate from Line 30 of the 162	al taxing unit. 45
<u> </u>	The voter-Approval Tax Rate Worksheet.	\$_0.437020 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 12,637,064,063
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	¢ 0.003956
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	7\$100
i	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.059001 /\$100
ia s	PION TAY A COMPANY OF THE PARTY	\$ <u>0.499977</u> /\$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. **

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

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

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

Lin	e Emergancy Revenue Rate Worksheet		<u>.</u> Tati kara
74		Amount/	Rate
75		\$ 0.522943	/\$10
	If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) Units in Disaster Area Calculation Worksheet.		
	If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Deter the final adjusted 2023 voter-approval tax rate from the worksheet. If the taxing unit adopted a tax rate above the 2023 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.		
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000	/\$100
7.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$_0.000000	_/\$100
8.		\$_10,933,162,61	14
	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ <u>_0</u>	
9.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	§ 11,702,236,70	0
0.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100.	٠ 0.000000	

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

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⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1) 48 Tex. Tax Code §26,042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

202	24 rax Kate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts	
Line	and School Districts of Water Districts	
	Emergency Rayarys, pp. 17	Form 50-856
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 68 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or	Amount/Rate
S.F.	ontrol) or	\$ 0.511316 /5100
	TION 8: Total Tax Rate	\$ 5.011010/\$100
Indica	te the applicable total tax rates as calculated above.	
N	lo-new-revenue tax rate. s applicable, enter the green t	
in	dicate the line number used: 27	\$_0.492082/\$100
V o As	oter-approval tax rate. applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), the 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).	\$ 0.511316 /\$100
If a _l	minimis rate pplicable, enter the current year de minimis rate from Line 73. ON 9-Taxing Unit Representative Name and Signature	\$ <u>0.499977</u> /\$100
Enter the employee estimate (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 deformable value, in accordance with requirements in the Tax Code, 52	esignated officer or
print here	ELLEN C. SHELBURNE Printed Name of Taxing Unit Representative	प्रवाध्या १०॥ or certified

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

sign here

Taxing Unit Representative