# **WINKLER COUNTY**

# 2023 FINAL NO-NEW-REVENUE TAX RATE CALCULATIONS

July 29, 2023

2019 DEBT RATE	0.0000/\$100
Final (Adjusted) Voter-Approval Tax Rate	0.4022/\$100
+ Unused Increment Rate	
- Sales Tax Adjustment Rate	- 0.0665/\$100
Total Voter-Approval Tax Rate	0.4488/\$100
(FCLR - Flood Control/Lateral Road Tax)-	0.0289/\$100)
(General Fund Tax	- 0.4199/\$100)
Voter-Approval Tax Rate:	
Total No-New-Revenue Tax Rate	•
(FCLR - Flood Control/Lateral Road Tax)	- 0.0279/\$100)
(General Fund Tax	- 0.3365/\$100)
No-New-Revenue Tax Rate:	

Minerva Soltero, Tax Assessor-Collector

2023 Tax Rate Calculation Worksheet

# Taxing Units Other Than School Districts or Water Districts

Form.50-856

Winkler County	432-586-3465
Taxing Unit Name	Phone (area code and number)
100 E. Winkler, First Floor Courthouse, Kermit, Tx 79745	www.co.winkler.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

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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.

dæ	Contention of the Contention o	
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 4,726,060,000
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$_4,726,060,000
4.	2022 total adopted tax rate.	\$
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	
	B. 2022 values resulting from final court decisions:\$	
	C. 2022 value loss. Subtract B from A.3	\$
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2022 ARB certified value:	
	B. 2022 disputed value:5	
	C. 2022 undisputed value. Subtract B from A. 4	\$
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

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

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

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

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

9. 20 te	022 taxable value of properterritory. 5  022 taxable value lost because difference between the origitarist, temporary disaster excemption or reduce taxable value.  A. Absolute exemptions. 2:	or actual and potential court-ordered adjustments. Add Line 3 and Line 7.  y in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value are property first qualified for an exemption in 2023. If the taxing unit increased nal exempted amount and the increased exempted amount. Do not include value to emptions. Note that lowering the amount or percentage of an existing exemption in ue.  Use 2022 market value:	an original exemption, use st due to freeport, goods-	\$ 4,726,060,000 \$ 0
10. 20	perritory. 5  O22 taxable value lost because difference between the originary disaster extemption or reduce taxable value.  A. Absolute exemptions. 2:	se property first qualified for an exemption in 2023. If the taxing unit increased nal exempted amount and the increased exempted amount. Do not include value lo emptions. Note that lowering the amount or percentage of an existing exemption in ue.	an original exemption, use st due to freeport, goods-	\$ <u>0</u>
th in	ne difference between the orig i-transit, temporary disaster ex emption or reduce taxable va A. Absolute exemptions B. Partial exemptions. 2	nal exempted amount and the increased exempted amount. Do not include value lo emptions. Note that lowering the amount or percentage of an existing exemption in ue.	st due to freeport, goods-	
	B. Partial exemptions. 2	Use 2022 market value:	206 000	
			\$	
11.1	times 2022 value:	23 exemption amount or 2023 percentage exemption	+ \$	
	C. Value loss. Add A and	3, 6		\$\$
a	ppraisal or public access airpes es that qualified in 2022.	se property first qualified for agricultural appraisal (1-d or 1-d-1), timber appr ort special appraisal in 2023. Use only properties that qualified in 2023 for the firs	t time; do not use proper-	
	A. 2022 market value:		\$	
	B. 2023 productivity or	pecial appraised value:	-\$	
	C. Value loss. Subtract B	rom A. ?		s_0
12. To	otal adjustments for lost val	e. Add Lines 9, 10C and 11C.		\$
in		rty in a TIF. Enter the total value of 2022 captured appraised value of property taxable ich 2022 taxes were deposited into the tax increment fund. 8 If the taxing unit has no		\$_0
14. 2	022 total value. Subtract Line	12 and Line 13 from Line 8.		\$ 4,724,430,466
15. A	djusted 2022 total levy. Mul	ply Line 4 by Line 14 and divide by \$100.		ss
20	022. Types of refunds include o	eding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax pourt decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 3°.  This line applies only to tax years preceding tax year 2022.		s_2,179
17. A	djusted 2022 levy with refu	ds and TIF adjustment. Add Lines 15 and 16. 10		\$ 17,014,853
ai	otal 2023 taxable value on the discluder of the total taxable value or disabled. 11	te <b>2023 certified appraisal roll today.</b> This value includes only certified values or collue of homesteads with tax ceilings (will deduct in Line <b>20</b> ). These homesteads inclu	ide homeowners age 65 or	
Outros Commi	A. Certified values:		\$ <u>5,258,316,929</u>	
	B. Counties: Include railre	ad rolling stock values certified by the Comptroller's office:	+\$	
The state of the s		energy storage system exemption: Deduct the value of property exempted for the first time as pollution control or energy storage system property:	- \$ <u> </u>	
on with the continue of the co	D. Tax increment financi unit in a tax increment	ng: Deduct the 2023 captured appraised value of property taxable by a taxing financing zone for which the 2023 taxes will be deposited into the tax increment y new property value that will be included in Line 23 below. 12		
	E. Total 2023 value. Add	A and B, then subtract C and D.		5,258,558,469

Frex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.03(c)

Tex. Tax Code \$26.03(c)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

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

Tex. Tax Code \$26.03(c)

1	1	Amount/Rate
19. 1	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2023 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. 2023 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	ν,
	C. Total value under protest or not certified. Add A and B.	\$_0
ļs	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. 16	s <u>0</u>
21.   	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20, 17	\$\$
	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. 18	s
'r   ii   t	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. 19	\$ <u>201,703,345</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 201,703,345
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$_5,056,855,124
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$_0.336471/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. 21	\$

## SECTION 2: Voter-Approval Tax Rate

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

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

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

ψo,	Vote-Approximation ( )	Anortolisto.
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$
	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,726,060,000
	1	-

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>&</sup>quot; Tex. Tax Code 926.012(6)

Tex. Tax Code §26.012(17)
Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

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

(lbe	, K	្តី ខេត្ត និង	Codebowell State West State Company		Averagato .
30.	Total 2	022 M&O levy. Multip	y Line 28 by Line 29 and divide by \$100		\$\$
31.	Adjust	ed 2022 levy for calcu	lating NNR M&O rate.		
	<b>A.</b>	refunded in the prece Tax Code Section 25.2	I for years preceding tax year 2022. Enter the amount of M&O taxes ding year for taxes before that year. Types of refunds include court decisions, 15(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not x year 2022. This line applies only to tax years preceding tax year 2022.	+ \$	
	В.	zone as agreed by the	ter the amount of taxes paid into the tax increment fund for a reinvestment e taxing unit. If the taxing unit has no 2023 captured appraised value in	-\$ <u>0</u>	
	c.	transferring it to anot unit discontinuing the taxing unit did not or full fiscal year in whic will subtract this amo	nction. If discontinuing all of a department, function or activity and her taxing unit by written contract, enter the amount spent by the taxing e function in the 12 months preceding the month of this calculation. If the perate this function for this 12-month period, use the amount spent in the last he taxing unit operated the function. The taxing unit discontinuing the function unt in D below. The taxing unit receiving the function will add this amount in a units enter 0.	/- \$ <u> </u>	
	D.		Istments. Subtract B from A. For taxing unit with C, subtract if n and add if receiving function	\$ 2,179	
	E.	Add Line 30 to 31D.	•		\$
32.	   Adjust 	ed 2023 taxable value	a. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet.</i>		\$_5,056,855,124
33.	 2023 N 	NR M&O rate (unadju	isted). Divide Line 31E by Line 32 and multiply by \$100.		\$
34.	i I	djustment for state cr applicable or less than	iminal justice mandate. <sup>23</sup> 1 zero, enter 0.		
	A.	providing for the mai	justice mandate. Enter the amount spent by a county in the previous 12 months ntenance and operation cost of keeping inmates in county-paid facilities after they . Do not include any state reimbursement received by the county for the same purpose.	\$ <u>0</u>	
	В.	the previous 12 mont county-paid facilities	justice mandate. Enter the amount spent by a county in the 12 months prior to this providing for the maintenance and operation cost of keeping inmates in after they have been sentenced. Do not include any state reimbursement received same purpose. Enter zero if this is the first time the mandate applies	- \$ <u>0</u>	
	c.	Subtract B from A and	d divide by Line 32 and multiply by \$100	\$/\$100	
	D.	Enter the rate calcula	ted in C. If not applicable, enter 0.		\$ <u></u>
<b>3</b> 5.		djustment for indiger ipplicable or less that	nt health care expenditures. <sup>24</sup> n zero, enter 0.		
	A.	maintenance and ope	h care expenditures. Enter the amount paid by a taxing unit providing for the eration cost of providing indigent health care for the period beginning on ng on June 30, 2023, less any state assistance received for the same purpose	\$	
	В.	the maintenance and on July 1, 2021 and e	h care expenditures. Enter the amount paid by a taxing unit providing for operation cost of providing indigent health care for the period beginning anding on June 30, 2022, less any state assistance received	- \$ <u>0</u>	
	c.	Subtract B from A and	d divide by Line 32 and multiply by \$100	\$/\$100	·
	D,	Enter the rate calcula	ted in C. If not applicable, enter 0.		\$ <u></u> /\$100

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

1.

Une			Voter Approval Tax RateV	lo(Shea)	E		· Amount/R	
36.	Rate adjustment for county inc If not applicable or less than ze		mpensation. <sup>25</sup>					
	appointed counsel for in Article 26.044, Code of C	digent individuals a riminal Procedure f	penditures. Enter the amou and fund the operations of a for the period beginning on . d by the county for the same	public defender July 1, 2022 and	's office under ending on	s <u> </u>		
	appointed counsel for in Article 26.044, Code of C	digent individuals : riminal Procedure f	penditures. Enter the amou and fund the operations of a for the period beginning on . d by the county for the same	public defender July 1, 2021 and	's office under ending on	\$ <u> </u>		
	C. Subtract B from A and d	ivide by Line 32 and	d multiply by \$100	************		\$ <u>0</u>		
	D. Multiply B by 0.05 and d	ivide by Line 32 and	d multiply by \$100			\$/\$100		
	E. Enter the lesser of C and	D. If not applicable	e, enter 0.				s_0	/\$100
37.	   Rate adjustment for county ho   If not applicable or less than zo		es. <sup>26</sup>					
	to maintain and operate	an eligible county	res. Enter the amount paid be hospital for the period begin	nning on July 1, 2	2022 and	\$		
	to maintain and operate	an eligible county	res. Enter the amount paid be hospital for the period begin	nning on July 1, 2	2021 and	\$		
	C. Subtract B from A and d	ivide by Line 32 and	d multiply by \$100					
	D. Multiply B by 0.08 and d	ivide by Line 32 an	d multiply by \$100			\$/\$100		
	E. Enter the lesser of C and	D, if applicable. If r	not applicable, enter 0.				\$	/\$100
38.	Rate adjustment for defunding ity for the current tax year under a population of more than 250,00 information.	Chapter 109, Local	Government Code. Chapter 1	109, Local Govern	nment Code only appli	ies to municipalities with		
	A. Amount appropriated safety in the budget add	for public safety in pred by the municipal control of the municipal control of the municipal control of the con	<b>n 2022. E</b> nter the amount of ipality for the preceding fisca	f money appropr al year	iated for public	\$		:
			Enter the amount of money s			s <u>0</u>		
	C. Subtract B from A and d	ivide by Line 32 and	d multiply by \$100	•••••	•••••	\$		
	D. Enter the rate calculated	in C. If not applica	ble, enter 0.				s	/\$100
39.	Adjusted 2023 NNR M&O rate.	Add Lines 33, 34D,	35D, 36E, and 37E. Subtract	Line 38D.			\$_0.336587	/\$100
40.	Adjustment for 2022 sales tax tional sales tax on M&O expense taxing units, enter zero.							
	Counties must exclude a	iny amount that wa	llected and spent on M&O ex as spent for economic develo	pment grants fr	om the amount	\$ 3,495,192	2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	
	<b>B.</b> Divide Line 40A by Line	32 and multiply by	\$100			\$ <u>0.069117</u> /\$100		
	C. Add Line 40B to Line 39.						\$	/\$100
41.	2023 voter-approval M&O rate Special Taxing Unit. If the t						s <u>0.419903</u>	/\$100
	' - or - Other Taxing Unit. If the tax	king unit does not c	qualify as a special taxing uni	it, multiply Line	40C by 1.035.			

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

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D41.	area declared a disaster area unit, the governing body ma unit. The taxing unit shall con 1) the first year in which tota the tax year in which the c 2) the third tax year after t	he tax year in which the disaster occurred under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit d	ction 11.35 for prope te in the manner prov e earlier of e value of	rty located in the taxing vided for a special taxing	s <sup>0</sup> //s100
·					
42.	Total 2023 debt to be paid on debts that:	with property taxes and additional sales tax revenue. Debt mea	ns the interest and p	rincipal that will be paid	
	(1) are paid by property	r taxes,			
	(2) are secured by prop	erty taxes,			
	1	yment over a period longer than one year, and			
	(4) are not classified in	the taxing unit's budget as M&O expenses.			
	meet the four condi budget payments. I	contractual payments to other taxing units that have incurred debts tions above. Include only amounts that will be paid from property to the governing body of a taxing unit authorized or agreed to author debtedness on or after Sept. 1, 2021, verify if it meets the amended	ix revenue. Do not in ize a bond, warrant, i	clude appraisal district certificate of obligation, or	
	Enter debt amount			\$	
		pered fund amount used to reduce total debt		- \$ <u>0</u>	
	C. Subtract certified a	mount spent from sales tax to reduce debt (enter zero if none) .		-\$ <u>0</u>	
	D. Subtract amount p	aid from other resources		-\$ <u>0</u>	
	E. Adjusted debt. Sul	otract B, C and D from A.			\$
43.	Certified 2022 excess deb	t collections. Enter the amount certified by the collector. 29			\$
44.	Adjusted 2023 debt. Subtra	act Line 43 from Line 42E.			\$ <u></u>
45.	2023 anticipated collection	n rate.			
	A. Enter the 2023 anti-	cipated collection rate certified by the collector. 30		95.00 %	
		al collection rate		97.78	
		al collection rate.		98.06	
				97.70	
	D. Enter the 2020 actu	al collection rate		%	
	collection rate from	ollection rate in A is lower than actual collection rates in B, C and D, 6 B, C and D. If the anticipated rate in A is higher than at least one of the the rate from A. Note that the rate can be greater than 100%.	nter the lowest the rates in the		97.70 %
46.	2023 debt adjusted for co	lections. Divide Line 44 by Line 45E.			\$ <u></u>
47.	2023 total taxable value. I	inter the amount on Line 21 of the No-New-Revenue Tax Rate Worksh	eet.		\$_5,258,558,469
48.	2023 debt rate. Divide Line	46 by Line 47 and multiply by \$100.	«:		\$
49.	2023 voter-approval tax r	ate. Add Lines 41 and 48.			\$ 0.419903 /5100
D49.		123 voter-approval tax rate for taxing unit affected by disaster or coval tax rate in the manner provided for a special taxing unit on Li		te this line if the taxing	\$/\$100

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

" Tex. Tax Code \$26.012(7)

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

" Tex. Tax Code \$26.04(h), (h-1) and (h-2)

			Districts or Water Dis	

Form 50-856

Une			Voter-Approval far hate Worksheet		19 19 19 19 19 19 19 19 19 19 19 19 19 1	and services are services and services and services and services are services are services and services are services and services are services are services and services are services are services and s	Amount	
50.	'COUNTIES ONLY. Add together th tax rate.	e voter-approval ta	ax rates for each type of tax the county	levies. The total is t	he 2023 county	voter-approval	0.448827 \$	/\$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.

	Cidinal Sales and Cidinal Sales and Cidentific Sale	Ansaut/(a)e
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33	
	Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>	
	- or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	s 3,500,332
53.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 5,258,558,469
54.		\$
55.	2023 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.	\$
56.	2023 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$
57.	2023 voter-approval tax rate, unadjusted for sales tax.36 Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$
58.		\$

## 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	Votes Applied for the mention of the first of the control of the c	Amorovanty E
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 37 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 38	s_0
60.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.   .   .   .   .   .   .   .   .   .	\$\$
61.	i Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u></u> /\$100
62.	2023 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).	\$

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

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

<sup>&</sup>lt;sup>35</sup> Tex. Tax Code §26.041(d) <sup>35</sup> Tex. Tax Code §26.04(c)

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

<sup>&</sup>quot; Tex. Tax Code \$26.045(d)

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

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

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

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

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

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

(Unio	en a graph a g	. Unused Increment Rate Worksheet			Amortifació		
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.						
	<b>                                   </b>		_	.409988/\$100			
	'		_	.157328 /\$100			
	'			.252660 /\$100	7		
	D. Adopted Tax Rate			.390000/\$100			
	E. Subtract D from C		s <u>-</u> -	D.137340 /\$100			
64.	   Year 2 component. Subtract the 2021 ac	tual tax rate and the 2021 unused increment rate fro	m the 2021 voter-approval tax	rate.			
	A. Voter-approval tax rate (Line 67).		·······	.657328 /\$100			
	<b>B.</b> Unused increment rate (Line 66).			.000000/\$100			
	C. Subtract B from A		\$ <u>0</u>	.657328/\$100			
	D. Adopted Tax Rate		\$ <u>0</u>	.500000_/\$100			
	E. Subtract D from C		\$ <u>c</u>	.157328/\$100			
65.	   <b>Year 1 component.</b> Subtract the 2020 ac	ctual tax rate and the 2020 unused increment rate fro	m the 2020 voter-approval tax	rate.			
	A. Voter-approval tax rate (Line 65).						
	B. Unused increment rate (Line 64).		\$ <u>c</u>	.000000 /\$100			
	C. Subtract B from A		\$ <u>-</u>	/\$100			
	D. Adopted Tax Rate			.000000 /\$100			
	E. Subtract D from C		\$ <u>.</u>	).000000 /\$100			
66.	   2023 unused increment rate. Add Lines	s 63E, 64E and 65E.	-		\$		
67.	Total 2023 voter-approval tax rate, inc Line D49 (disaster), Line 50 (counties), Lin	cluding the unused increment rate. Add Line 66 to ne 58 (taxing units with the additional sales tax) or Li	one of the following lines (as a ne 62 (taxing units with polluti	applicable): Line 49, on control).	\$ <u>0.402250</u> /\$100		

11

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

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

<sup>&</sup>quot; Tex. Tax Code \$526.0501(a) and (c)

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

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

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

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

#### SECTION 6: De Minimis Rate

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

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

## 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.40

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. 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	Gnepensyllerent (Included the Control of the Contro	Angeunt (pice)
73.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.390000 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.  - or -  If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.   - or -  If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$\$
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	s
78.	'Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$_5,056,855,124
79.	i Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	\$

<sup>4</sup> Tex. Tax Code §26.042(b)

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

Tex. Tax Code 526.042(c)

Tex. Tax Code \$26.042(b)

2023	Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts	Form 50-856,
ŒD)	Gnogency/Reventical and Worksheed	. ಸಲ್ಲಿವುದ್ದರು.
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$
SEG	TION 8: Total Tax Rate	
Indica	l te the applicable total tax rates as calculated above.	
i	No-new-revenue tax rate. As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	\$ <u>0.364406</u>
í	Voter-approval tax rate	\$ 0.402250/\$100
	Pe minimis rate.  If applicable, enter the 2023 de minimis rate from Line 72.	\$ 0.374041 /\$100
SEG	TION 9: Taxing Unit Representative Name and Signature	
emple	the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the values of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified ate of taxable value, in accordance with requirements in the Tax Code. 50	

July 29, 2023

Page 10

Minerya Soltero
Printed Name of Taxing Unit Representative

Adjunum Jostus
Taxing Unit Representative

#### Form 50-856

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

Winkler County	Farm to Market/ Flood Control	432-586-3465
Taxing Unit Name		Phone (area code and number)
100 E. Winkler, First Floor Courthouse, Kermit, Tx 79745		www.co.winkler.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.

Une	Notice Recognition of the Resident of the Resi	Antoin/dese.
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$
i	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <u>0</u>
3.		\$ 4,721,217,451
4.	   2022 total adopted tax rate.	\$
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.    A. Original 2022 ARB values:	
	C. 2022 value loss. Subtract 8 from A.3	\$_ <del>0</del>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2022 ARB certified value:	
	C. 2022 undisputed value. Subtract B from A. 4	\$ <u>0</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

Tex. Tax Code \$26.012(14)

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

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

ine	Continued to the continued of the contin	Ancimilar.
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,721,217,451
<b>)</b> .	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. 5	\$ <sup>0</sup>
0.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value:	
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 1,378,534	
	C. Value loss. Add A and B. 6	\$
1.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value:	
	B. 2023 productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	s
2.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	1,764,534 \$
3.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <sup>0</sup>
4.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,719,452,917
5.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. 9	\$ 243
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$\$
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. "	
	A. Certified values: \$	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: +\$	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:\$	
	D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment	·
	fund. Do not include any new property value that will be included in Line 23 below. 12\$	

Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.012(15)
Tex. Tax Code \$26.03(c)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(13)
Tex. Tax Code \$26.012(23)
Tex. Tax Code \$26.012, 26.04(c-2)
Tex. Tax Code \$26.03(c)

Opto	Rodawstaring Cochology	Amount/(state :
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. 2023 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. 2023 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.	s <u>0</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. 16	\$ <sup>0</sup>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	\$ 5,253,811,020
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. 18	s_0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. 19	\$_201,694,345
24.	 Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 201,694,345
25.	 Adjusted 2023 taxable value. Subtract Line 24 from Line 21	\$ 5,052,116,675
26.	 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$_0.027935/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. 21	\$

## SECTION 2: Voter-Approval Tax Rate

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

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

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

<u>umo</u>	Constitution of the Consti	Amorni/Africa-
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$
		\$ 4,721,217,451

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d) 16 Tex. Tax Code §26.012(6)(B)

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

<sup>&</sup>lt;sup>18</sup> Tex. Tax Code \$26.012(17) <sup>19</sup> Tex. Tax Code \$26.012(17) <sup>20</sup> Tex. Tax Code \$26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

!	022 M&O levy. Multiply	ulina 20 kulina 20 s					
		y Line 28 by Line 29 a	nd divide by \$100			\$_1,411,644	
B.	refunded in the precentax Code Section 25.2 include refunds for tax 2022 taxes in TIF. Entrone as agreed by the Line 18D, enter 0 2022 transferred funtransferring it to another unit discontinuing the taxing unit did not op	I for years preceding ding year for taxes beto (b) and (c) correction or year 2022. This line atter the amount of taxes taxing unit. If the taxing unit by write function in the 12 merate this function for	tax year 2022. Enter the amount fore that year. Types of refunds income that year. Types of refunds income and tax Code Section 31.11 pay pplies only to tax years preceding as paid into the tax increment functing unit has no 2023 captured appropriate the amount sponths preceding the month of this this 12-month period, use the amount period per	ude court decisions, nent errors. Do not tax year 2022	+ \$ \frac{243}{-\$ \int 0}		
  -  -  -  -  -  -  -  -	will subtract this amou D below. Other taxing 2022 M&O levy adju- discontinuing function	unt in D below. The tai units enter 0	king unit receiving the function w	II add this amount in	+/- \$ 0 \$ 243	1 411 897	and the state of t
; 					The state of the s	\$	
Adjuste	ed 2023 taxable value	. Enter the amount in	Line 25 of the No-New-Revenue Ta	Rate Worksheet.	47.44	\$5,052,116,67	/5 
2023 N	NR M&O rate (unadju	sted). Divide Line 31E	by Line 32 and multiply by \$100.			\$\$	/\$100
If not a A. B.	pplicable or less than 2023 state criminal j providing for the main have been sentenced. 2022 state criminal j the previous 12 monti county-paid facilities a by the county for the s Subtract B from A and	zero, enter 0.  ustice mandate. Enter the stream of the st	er the amount spent by a county in cost of keeping inmates in counate reimbursement received by the rethe amount spent by a county in aintenance and operation cost of entenced. Do not include any statero if this is the first time the man multiply by \$100.	ty-paid facilities after they e county for the same purpose.  the 12 months prior to seeping inmates in e reimbursement received date applies	\$		
      Rate ac	ijustment for indigent	t health care expend				\$	/\$100
B.	maintenance and oper July 1, 2022 and endin 2022 indigent health the maintenance and on July 1, 2021 and enfor the same purpose Subtract B from A and	ration cost of providing on June 30, 2023, let care expenditures. operation cost of providing on June 30, 2027	g indigent health care for the periss any state assistance received for Enter the amount paid by a taxing iding indigent health care for the 2, less any state assistance received multiply by \$100.	od beginning on r the same purpose	\$ 0 - \$ 0 \$/\$100	\$	/\$100
	B.  C.  D.  Adjuste  2023 N  Rate ac  If not a  A.  B.  C.  B.	refunded in the prece Tax Code Section 25.2 include refunds for tax  B. 2022 taxes in TIF. Entrone as agreed by the Line 18D, enter 0  C. 2022 transferred funt transferring it to anoth unit discontinuing the taxing unit did not op full fiscal year in which will subtract this amound below. Other taxing  D. 2022 M&O levy adjuted discontinuing function  E. Add Line 30 to 31D.  Adjusted 2023 taxable value  2023 NNR M&O rate (unadjusted adjustment for state criff not applicable or less than A. 2023 state criminal just providing for the main have been sentenced.  B. 2022 state criminal just the previous 12 month county-paid facilities aby the county for the subtract B from A and D. Enter the rate calculated and applicable or less than A. 2023 indigent health maintenance and oper July 1, 2022 and ending the same purpose.  C. Subtract B from A and C. Subtract B from A and con July 1, 2021 and ending the same purpose.  C. Subtract B from A and	refunded in the preceding year for taxes bet Tax Code Section 25.25(b) and (c) correction include refunds for tax year 2022. This line at B. 2022 taxes in TiF. Enter the amount of taxe zone as agreed by the taxing unit. If the taxi Line 18D, enter 0	refunded in the preceding year for taxes before that year. Types of refunds incl Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payr include refunds for tax year 2022. This line applies only to tax years preceding  B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund zone as agreed by the taxing unit. If the taxing unit has no 2023 captured app Line 18D, enter 0  C. 2022 transferred function. If discontinuing all of a department, function or a transferring it to another taxing unit by written contract, enter the amount sp unit discontinuing the function in the 12 months preceding the month of this taxing unit did not operate this function for this 12-month period, use the ami full fiscal year in which the taxing unit operated the function. The taxing unit or below. Other taxing units operated the function. The taxing unit to below. Other taxing units enter 0.  D. 2022 M&O levy adjustments. Subtract 8 from A. For taxing unit with C, subtr discontinuing function and add if receiving function.  E. Add Line 30 to 31D.  Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tox  2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.  Rate adjustment for state criminal justice mandate. <sup>23</sup> If not applicable or less than zero, enter 0.  A. 2023 state criminal justice mandate. Enter the amount spent by a county in providing for the maintenance and operation cost of keeping inmates in count have been sentenced. Do not include any state reimbursement received by the B. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of the county-paid facilities after they have been sentenced. Do not include any state by the county for the same purpose. Enter zero if this is the first time the manc C. Subtract B from A and divide by Line 32 and multiply by \$100.  P. Enter the rate calculated in C. If not applicable, enter 0.  A. 2023	refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.  8. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.  C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-months period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit add this amount in Deblow. Other taxing unit is operated the function. The taxing unit add this amount in Deblow. Other taxing units enter 0.  D. 2022 M&O levy adjustments, Subtract 8 from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.  E. Add Line 30 to 31D.  Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.  2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.  Rate adjustment for state criminal justice mandate. 23  If not applicable or less than zero, enter 0.  A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.  B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for Enter the maintenance and	refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25,25(b) and (c) corrections and Tax Code Section 3.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.  \$ 2022 taxes in TTE, Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.  \$ 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit carries contract, enter the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit scontinuing the function will subtract this amount in D below. The taxing unit scontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.  \$ 243    D. 2022 MRO levy adjustments, Subtract 8 from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.  \$ 243    E. Add Line 30 to 31D.	refunded in the preceding year for taxes before that year. Types of refunded include court decisions, Tax Code Section 25.5(5) and city corrections and Tax Code Section 3.11 payment error. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.  B. 2022 taxes in TiF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit is the taxing unit is the taxing unit in the tax increment fund for a reinvestment true as a greed by the taxing unit is the taxing unit by written contact, enter the amount spent by the taxing unit discontinuing all of a department, function or activity and transferring it to another taxing unit by written contact, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not expeate this function for the function will subtract this amount in Debox. The taxing unit receiving the function will all this amount in Debox. The taxing unit receiving the function will subtract this amount in Debox. The taxing unit receiving the function will all this amount in Debox. The taxing unit receiving the function will all this amount in Debox. The taxing unit receiving the function will all this amount in the second of the discontinuing function and add if receiving function.  E. Add Line 30 to 31D.  \$ 1.411.887  Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.  \$ 5.062, 116.61  Adjusted 2023 taxable value. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.  B. 2023 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

<sup>&</sup>lt;sup>22</sup> [Reserved for expansion] <sup>23</sup> Tex. Tax Code \$26,044 <sup>24</sup> Tex. Tax Code \$26,0441

Une	, '	Your Approval and State Of the	and	inemiditio
36.		ljustment for county indigent defense compensation. <sup>25</sup> pplicable or less than zero, enter 0.		
	<b>A.</b>	2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose	\$	
	В.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ <u> </u>	
	<b>c</b> .	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ <u>0</u> /\$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.		\$/\$100
37.		ijustment for county hospital expenditures. <sup>26</sup> pplicable or less than zero, enter 0.		
=	<b>A</b> .	2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$	
	В.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$	
	С.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$	de la constante de la constant
	D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100	\$/\$100	
	E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$/\$100
38.	ity for t	<b>ljustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a ne current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applie ation of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Sec tion.	es to municipalities with	
	A.	Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ <u>0</u>	,
	В.	<b>Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$	
	<b>c</b> .	Subtract B from A and divide by Line 32 and multiply by \$100	\$/\$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.		\$/\$100
39.	Adjusto	ed 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ <u>0.027946</u> /\$100
40.	tional s	nent for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that colle ales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for units, enter zero.		
	Α.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any.  Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	s <u> </u>	
	В.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0.000000 /\$100	
	c.	Add Line 40B to Line 39.		\$
41.	l .	oter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.  ecial Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		\$ 0.028924
	ļ.	ner Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		

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

The	VoterApport in the Voter Voter Approved in the Voter Approved in t	Amount/Rate
D41.	area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of  1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or  2) the third tax year after the tax year in which the disaster occurred	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 27 If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:  (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.   Enter debt amount	-
	E. Adjusted debt. Subtract B, C and D from A.	\$_ <del></del>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. 29	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u></u>
45.	2023 anticipated collection rate.	
	A. Enter the 2023 anticipated collection rate certified by the collector. 30	
	B. Enter the 2022 actual collection rate. 97.78	
	C. Enter the 2021 actual collection rate. 98.06	
	07.70	
	D. Enter the 2020 actual collection rate. 97.70  Section 1. 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	97.70 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>0</u>
47.		\$ <u>5,253,811,020</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u> </u>
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$

<sup>&</sup>lt;sup>1</sup> Tex. Tax Code \$26.042(a)

<sup>18</sup> Tex. Tax Code \$26.012(7)

<sup>29</sup> Tex. Tax Code \$26.012(10) and 26.04(b)

<sup>19</sup> Tex. Tax Code \$26.04(h), (h-1) and (h-2)

						ter Districts

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Form 50-856

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50.	COUNTIES ONLY. Add together tax rate.	the voter-approval tax rates for each type of tax the county levi	es. The total is the 20	23 county voter-approval	0.448827 \$/\$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.

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51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	s <u> </u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. 33	
	Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 34	
	Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	s_3,500,332
53.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$\$
54.		\$
55.	2023 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.	0.364406 \$/\$100
56.	2023 NNR tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$
57.	2023 voter-approval tax rate, unadjusted for sales tax. <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$

## 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.

<b>J</b> ijo	Voca: Approxiliation dipartment for Rollinton Control Requirements Worksheet	Anomiyida :
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	s <u>0</u>
60.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$\$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$
62.	2023 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).	\$

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

<sup>&</sup>lt;sup>33</sup> Tex. Tax Code §26.041(i) <sup>34</sup> Tex. Tax Code §26.041(d)

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

<sup>34</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code \$26.045(d)

<sup>39</sup> Tex. Tax Code \$26.045(i)

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

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

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

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

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

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

ine	P. S. S.	UnvsetIngrement (hiraWorksheet)		ំនៅ នឹង (សំពង្គ " នេះស្វា " " " " " " និង (សំពង " " " និង (សំពង " " " និង (សំពង " " " " " " " " " " " " " " " " " " "	Amount posits.
63.	Year 3 component. Subtract the 2022 actual tax rai				
	A. Voter-approval tax rate (Line 67)	•••••••••••••••••••••••••••••••••••••••		\$ <u>0.409988</u> /\$100	
	B. Unused increment rate (Line 66)	•••••••		\$ <u>0.157328</u> /\$100	
	C. Subtract B from A.		•••••	\$ <u>0.252660</u> _/\$100	
	D. Adopted Tax Rate			\$ <u>0.390000</u> /\$100	
	E. Subtract D from C			\$ <u>-0.137340</u> /\$100	
64.	 Year 2 component. Subtract the 2021 actual tax raf	te and the 2021 unused increment rate from t	he 2021 voter-approva		
	A. Voter-approval tax rate (Line 67)			\$ <u>0.657328</u> _/\$100	
	B. Unused increment rate (Line 66)		*************	\$ 0.000000 /\$100	
	C. Subtract B from A		••••••	\$ <u>0.657328</u> /\$100	
	D. Adopted Tax Rate		· · · · · · · · · · · · · · · · · · ·	\$	
	E. Subtract D from C			\$ 0.157328 /\$100	
65.	   Year 1 component. Subtract the 2020 actual tax rates	te and the 2020 unused increment rate from t	the 2020 voter-approva	al tax rate.	
į	A. Voter-approval tax rate (Line 65)			\$ <u>0</u> /\$100	
	B. Unused increment rate (Line 64)			\$ <u>0.000000</u> /\$100	
	C. Subtract B from A			\$	
	D. Adopted Tax Rate	······		\$	
	E. Subtract D from C			\$	
66.	 2023 unused increment rate. Add Lines 63E, 64E a 	and 65E.	<del> </del>	-	\$
67.	   Total 2023 voter-approval tax rate, including the   Line D49 (disaster), Line 50 (counties), Line 58 (taxin 	e unused increment rate. Add Line 66 to ong g units with the additional sales tax) or Line 6	e of the following lines 52 (taxing units with po	(as applicable): Line 49, ollution control).	\$ 0.402250 /\$100

<sup>39</sup> Tex. Tax Code 526.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code \$926.0501(a) and (c)

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

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

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

## SEŒTION 6: De Minimis Rate

13

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

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

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

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

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

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

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

	Emagency Deconvil Color of the	and a constant
73.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.  or -  or a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet.  or -  If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> _/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ \$
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 5,056,855,124
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	\$ <u>0</u> /\$100

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

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

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

<sup>49</sup> Tex. Tax Code 526.042(b)

print here

Minerva Solters

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

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July 29, 2023

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