2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Nueces County Emergency Services District 116 361-442-8552

Taxing Unit Name

PO Box 696, Bishop, TX 78343

Phone*(areacodeand number/*

ncesd6.org

Taxing Unit'sAddress, City,State, ZIPCode Taxing Unit's Website Address

**GENERALINFORMATION:**Tax Code Section 26.04(c) requires anofficer 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 taxrates are expressed In dollars per $100of taxable value calculated.The calculation processstarts after thechief appraiser deliversto the taxing unit the certified appraisal rolland the estimated valuesof propertiesunder protest.The designated officer or employee shallcertify that the officer or employee hasaccuratelycalculated the tax rates and used valuesshown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing bodyby Aug.7 or as soon thereafter aspracticable.

School districtsdonot use this form, but Instead use Comptroller Form 50-859*Tax RoteCalculation Worksheet,School District without Chapter 313 Agreements* or Comptroller Form 50-884*Tax RateCalculation Worksheet, School District with Chapter313 Agreements.*

Water districtsas defined under Water Code Section 49.001(1) do not use this form,butInstead use Comptroller Form S0-858*Water District Voter-Approval Tax RoteWorksheet for Low Tax Rateand Developing Districts*or Comptroller Form 50-860 *Developed Water District Voter-ApprovalTaxRateWorksheet.*

TheComptroller's office provides this worksheet to assist taxing unitsIn determining tax rates. TheInformation provided In thisworksheet Isoffered as technical assistance andnot legaladvice.Taxingunitsshould consult legal counsel for Interpretations of law regardingtax rate preparationandadoption.

SECTION 1: No-New-RevenueTax Rate

The NNR tax rate enables thepublic to evaluate the relationship between taxesfor the prior year and for thecurrent year based on atax rate that would produce the same amount of taxes(nonew taxes) If applied to the same properties that are taxed In both years.When appraisal values increase, the NNR taxrate should decrease.

TheNNR tax rate for a county Is the sum of theNNR taxratescalculated for each type of tax the county levies.

Whileuncommon,It Ispossible for a taxing unit to provide an exemption for onlymaintenance and operations taxes.In thiscase, the taxing unit willneed tocalculate the NNRtax rate separately for the maintenance and operationstax andthe debt tax,then add the two components together.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Line No-New-RevenueTaKRate Worksheet Amount/Rate** | | | | |
| 1. | **Prior year total taxable value.** Enter theamount oftheprior year taxable value on theprior year tax roll today.Include any adjustmentssince last year'scertification; excludeTaxCode Section 2S.2S(d) one-fourth and one-third over-appraisalcorrectionsfrom these adjustments.Exclude any property value subject to an appealunder Chapter 42 asof July 25(will add undisputedvalueIn Line6).Thistotal includesthe taxable value of homesteadswith tax ceilings (will deduct in Line 2) andthecaptured value for taxIncrement financing (adjustment Is made by deducting TIF taxes, asreflected in Line17).' | | $ 1,040,560,145 | |
| **2.** | **Prior year tax ceilings.** Counties, citiesand junior college districts.Enter the prior year total taxablevalueof homesteadswith tax ceilings. TheseInclude the homesteadsof homeownersage 65 or older or disabled.Other taxingunits enter 0.If your taxing unit adopted the tax ceiling provision last year or a prior year for homeownersage65 or older or disabled,use thisstep.2 | | s 0 | |
| **3.** | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | | **S** 1,040,560,145 | |
| **4.** | **Prior year total adopted tax rate,** | | $ 0.060399 **/$100** | |
| **5.** | **Prior year taxable value lost because court appealsof ARB decisionsreduced the prior year's appraised value.**   1. **Original prior year ARB values:.......................................................................** 2. **Prior year values resulting from final court decisions:................................................**   **c.** Prior year value loss. Subtract B from A.' | s 0 | $ 0 | |
| - $ 0 |
|  |
| **6.** | **Prior year taxable value subject to an appeal under Chapter 42, asof July 25.**   1. Prior year ARB certified value: ....................................................................... 2. **Prior year disputed value:............................................................................**   **c. Prior yearundisputed value.**Subtract B from A.• | $ 0 | $ 0 |  |
| - $ 0 |
|  |
| **7.** | **Prior year Chapter 42 related adjusted values.** Add Line SC and Line 6C. | | $ 0 |  |
|  |

'Tex.Tax Code §26.012(14) 'Tex.lox Code §26.012(14) 'Tex.TaxCode §26.012(13)

* Tex.loxCode §26.012(1ll

Form developedby: TexasComptroller ofPublicAccounts,Property Tax Assistance Division For additional copies, visit: comptroller.texas.gov/taxes/property-tax

|  |  |  |  |
| --- | --- | --- | --- |
| line No•New•RevenueTax **Rate**Worksheet **Amount/Rate** | | | |
| **8.** | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments,** Add Line 3 and Line 7. | | $ 1,040,560,145 |
| ***9.*** | **Prior year taxable value of property In territory the taxing unit deannexed after Jan. 1, 2023.**Enter the prior year value ofproperty In deannexed territory. 5 | | $ 0 |
| **10.** | **Prior year taxable value lost because property first qualified for an exemption Inthe current year.** If the taxing unitIncreased an original exemption, use the difference between the original exempted amount and theIncreased exempted amount. Do not Includevalue lost dueto freeport, goods-In-transit,temporary disaster exemptions. Note that lowering theamount or percentage of an existing exemption In the current year doesnot create a new exemption or reduce taxable value.  **A. Absolute exemptions.** Use prior year market value: .................................................... $ 624,905 | | $ 1,315,434 |
|  | **B. Partial exemptions.** Current year exemption amount orcurrent year percentage exemption  times prior year value: ................................................................................. + $ 690,529 | |
| **C, Value loss.** Add A and B.• |  |
| **11.** | **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 appraisalIn thecurrent year,Use onlyproperties that qualified for the first timeIn thecur- rent year;do not use properties that qualified in the prior year.  **A. Prior year market value:..............................................................................** $ 218,618 | | $ 214,041 |
| **B, Current year productivity or special appraised value:................................................**  C. Value loss. Subtract B from A.' | .S 4,577 |
|  |
| **12.** | Total adjustments for lost value. Add Lines 9, l0Cand1lC. | | $ 1,529,475 |
| **13,** | Prior year captured value of property In aTIF,Enter the total value of the prior year captured appraised valueof property taxable bya tax- Ing unit In atax Increment financing zone for which the prior year taxes were deposited intothe taxIncrement fund.•1f the taxing unit has no captured appraised value in line 18D,enter 0. | | $ 0 |
| **14.** | **Prior year total value.** Subtract Line 12andLine 13 from Line 8. | | $ 1,039,030,670 |
| **15,** | **Adjusted prior year total levy,** Multiply Line 4byLine 14 and divide by $100. | | $ 627,564 |
| **16.** | **Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refundedby the taxing unit for tax years preceding the prior tax year.Typesof refunds Include court decisions,Tax Code Section 25.25(b) and (cl corrections andTax Code Section 31.11 payment errors.Do not include refunds for the prior tax year.This lineapplies only to tax yearspreceding the prior tax year.• | | $ 514 |
| **17.** | Adjusted prior yearlevy with refunds andTIF adjustment. Add Lines 15 and 16.10 | | $ 628,078 |
| **18.** | Total current year taxable value on the current year certified appraisal rolltoday.This value Includes only certified valuesor certified estl- mate of valuesandIncludes the total taxable value of homesteads with taxceilings(will deduct In Line 20).Thesehomesteads Include home• owners age 65 or older or disabled."  **A, Certified values:.**..................................................................................... $ 1,003,603,904 | | $ 1,003,603,904 |
| **B, Counties:**Include railroad rolling stock values certified by the Comptroller'soffice: .......................  **c. Pollution control and energy storage system exemption:**Deduct the value of property exempted  for thecurrent tax year for thefirst time as pollution control or energy storage system property:........... | +$ |
| -$ 0 |
| **D.** Tax Increment financing: Deduct the current year captured appraised value of property taxable bya taxing unit in a tax increment financing zone for which the current year taxes willbedeposited into the tax increment  fund.Donot Include any new property value that will beIncluded In Line 23 below. 12 ••• , •••••••••• , ••••• . s 0 | |
| **E. Total current year value,** Add A and B, then subtract C and D. |  |

•Tex.fax Code§26.012(15)

'T,x.TaxCod, §26.012(15)

'Tex.TaxCode§26.012(15)

* Tex.TaxCode §16.0J(c)
* Tex.TaxCode§26.012(13) "Tex.TaxCode§26.011(13) "Tex.TaxCode§26.012,16.04(<·2) "Tex.TaxCode§26.0J(cl

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| line **No-New-RevenueTaxRateWorksheet Amount/Rate** | | | | |
| **19.** | **Total value ofproperties** under **protest or not Included** on **certified appraisal roll.** 13   1. **Current year taxablevalueof properties under protest.**Thechief appraiser certifies a list of properties still under ARB protest.The list shows the appraisal district'svalue and the taxpayer's claimed value, if any,   or an estimate of the valueIf thetaxpayer wins.For each of the properties under protest, use thelowest  of thesevalues.Enter the total value under protest. 14....................................................   1. **Current year value ofproperties not under protest or Included on certified appraisal roll.**Thechief appraiser gives taxing unitsa list of those taxable properties that the chief appraiser knowsabout but are not included In the appraisal rollcertification.These properties also are not on thelist of properties that are stillunder protest.On thislist of properties, the chief appraiser Includesthemarket value, appraised value and exemptions for the preceding year and areasonable estimate of themarket 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. 11 ••••••••••••••••••••••••••••••   1. Total valueunder protest or not certified. Add A and B. | $ 15,090,610 | $ 15,090,610 | |
| +$0 |
|  |
| **20.** | Current year tax cellings. Counties,citiesand junior colleges enter current year total taxablevalue ofhomesteads withtax ceilings. These Include the homesteads of homeownersage65 or older or disabled.Other taxing unitsenterO.If your taxing unit adopted the tax ceiling prov!- sion in the prior year oraprevious year for homeowners age 65 orolder ordisabled, use thisstep." | | $ 0 | |
| **21.** | **Current year total taxable value.** AddLines 18E and19C. Subtract Line 20.17 | | $ 1,018,694,514 | |
| **22.** | **Totalcurrent year taxable value of properties**In **territory annexed after Jan. 1, of the prior year.** Includeboth real andpersonal property. Enter thecurrent year value of propertyinterritory annexed. 11 | | $ 0 |  |
|  |
| **23.** | **Totalcurrent year taxable value ofnew Improvements and new personal property located** In **new Improvements.** New meansthe Item was not onthe appraisal roll in the prior year. AnImprovement Isa building, structure, fixture or fence erected on or affixed to land.New additions to existing improvementsmay beincluded if the appraised value can be determined. New personal property In a new improvement  must havebeen brought into the taxing unit after Jan.1, ofthe prior year and be located in a new improvement. New improvements **do**Include property on which a tax abatement agreement has expired for thecurrent year." | | $ 6,819,963 | |
| **24.** | **Total adjustments to the current year taxable value.** Add Lines22 and 23. | | $ 6,819,963 | |
|  | |
| **25.** | **Adjusted current year taxable value.** Subtract Line 24 from Line 21. | | $ 1,011,874,551 | |
| **26.** | **Current year NNR tax rate.**Divide line 17 by line 25 andmultiply by $100."' | | **S** 0.062070 /$100 | |
| **27.** | **COUNTIES ONLY.** Add together the NNR taxratesfor each type of tax thecountylevies.The totalIs the current year county NNRtax rate. i, | | $ /$100 | |

# SECTION 2:Voter-ApprovalTax Rate

The voter-approval tax rateis thehighest tax rate that a taxing unit may adopt without holding anelection to seek voter approval of the rate.The voter-approval tax rate Is split Into two separate rates:

1. **Maintenanceand Operations (M&O) TaxRate:**The M&O portion Is the tax rate that isneeded to raise the same amount of taxes that the taxing unit levied In theprior year plustheapplicable percentage allowed bylaw.Thisrate accounts for such thingsas salaries, utilities and day-to-dayoperations.
2. **Debt Rate:**Thedebt rateIncludesthe debt service necessary to pay the taxingunit's debt payments Inthe coming year.Thisrateaccounts for principal and Interest onbonds and other debt secured byproperty taxrevenue.

The voter-approval tax rate for acounty Is the sumof thevoter-approval taxrates calculated for each type of tax the county levies.Inmost cases the voter-approvaltax rate exceeds theno-new-revenue tax rate, but occasionally decreasesina taxingunit's debt service will cause theNNR taxrate to be higher than the voter-approval tax rate.

|  |  |  |
| --- | --- | --- |
| **Line Voter-ApprovalTax Rate Worksheet Amount/Rate** | | |
| **28.** | **Prior year M&O tax rate.** Enter theprior year M&O tax rate. | $ 0.060399 /$100 |
| **29.** | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter theamount In Line 8 of the *No-New-Revenue Tax RoteWorksheet.* | $ 1,040,560,145 |

"Ttx.Tax Cod•§26.0l(c)and (d) "Ttx.Tax Cod•§26.0l(c) "T•x.Tax Code §26.0l(d) "Ttx.Tax Cod• §26.012(6)(8) "T•x.Tax Cod•§26.012(6) "T,x.TaxCode §26.012(17) "Ttx.Tax Cod•§26.012(17) "Tu.Tax Code §26.<M(c) "Ttx.TaxCod•§26.<M(d]

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Line | Voter-Approval Tax **Rate** Worksheet |  |  | **Amount/Rate** | |
| **30,** | **Total prior year M&O levy,** Multiply Line 28 byLine 29 and divide by $100. | | | $ 628,487 | |
| **31.** | **Adjusted prior year levy for calculating NNR M&O rate.**   1. **M&O taxes refunded for years preceding the prior tax year.**Enter the amount of M&O taxes refunded In the preceding year for taxesbefore that year.Types of refundsInclude court decisions, TaxCode Section 25.25(b) and(cl corrections and Tax Code Section 31.11 payment errors. Do not   Include refunds for tax year 2023.Thisline applies only to tax years preceding the prior tax year............   1. **Prior year taxes** In **TIF.**Enter the amount of taxes paidInto the tax Increment fund for a reinvestment zone as agreed by the taxing unit.If the taxing unit has no current year captured appraised value in   Line 180,enter o....................................................................................... | +$ 514 | | $ 629,001 | |
| -$ 0 | |
| **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 taxing unit did not operate this function for this 12-month period, use the amount spent in the last  fullfiscal year In which the taxing unit operated the function.Thetaxing unit discontinuing the function will subtract this amount In Dbelow.The taxing unit receiving the function will add this amount In  Dbelow.Other taxing units enter O +/·sO  **D. Prior year M&O levy adjustments.** Subtract B from A.For taxing unit with C, subtract if  discontinuing function and addifreceiving function..................................................... $ 514 | |  |
|  |
| **E.** AddLine 30 to 31D. |  | |
| **32.** | **Adjusted current year taxable value.** Enter the amount In Line 25 of the*No-New-RevenueTax RateWorksheet.* | | | $ 1,011,874,551 | |
| **33.** | **Current year NNR M&O rate(unadjusted),** Divide Line 31Eby Line 32 and multiply by $100. | | | $ 0.062161 | /$100 |
| **34.** | **Rate adjustment for state criminal Justice mandate."**  **A. Current year state criminal justice mandate.** Enter the amount spent byacounty in the previous 12 months providing for the maintenance and operation cost ofkeeping Inmates In county-paid facilities after they  have been sentenced. Donot Include any statereimbursement received by the county for the samepurpose. $ 0  **B, Prior year state criminal Justice mandate.** Enter the amount spent bya county In the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping InmatesIn  county-paid facilities after they have been sentenced. Do not include any state reimbursement received  bythe county forthe same purpose. Enter zero if this is the first time the mandate applies................. -$ 0 | |  | $ 0.000000 | /$100 |
|  |
| 1. Subtract B from A and divide by Line 32 andmultiply by $100............................................ 2. Enter the rate calculated In C.If not applicable, enter O. | $ 0.000000 | /$100 |
|  |
| **35.** | **Rate adjustment for Indigent health care expenditures."**   1. **Current year indigent health care expenditures.** Enter theamount paid bya taxing unit providing for the maintenance andoperation cost of providing indigent health care for the period beginning on   July 1, of the prior tax year and ending onJune 30,ofthe current tax year, less any stateassistance received for the same purpose...................................................................................   1. **Prior yearindigent healthcare expenditures.** Enter the amount paid by a taxingunit providing for the maintenanceand operation cost of providing indigent health care for the period beginning   on July 1, 2022 andending onJune 30,2023,less any state assistance received  for the same purpose...................................................................................  **c.** Subtract B from A and divide by Line 32 and multiply by$100............................................  **D.** Enter the rate calculated In C.If not applicable, enter 0. | s 0 | | $ 0.000000 | /$100 |
| -$ 0 | |
| $ 0.000000 | /$100 |
|  |

*11***(Re rvt<t *(0<* txpanslon] n Tex.Tax Code §26.044** "Tex.TaxCode §26.0«1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Line** | **Voter-ApprovalTax Rate Worksheet** |  |  | **Amount/Rate** |
| **36.** | **Rate adjustment for countyIndigent defense compensation."**  **A, Current year Indigent defense compensation expenditures.** Enter the amount paidbya 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 onJuly 1,of the prior tax year and ending on June 30,of the current tax year,less any state grants received by the county for the samepurpose $ 0  **8. Prior year Indigent defense compensation expenditures.** Enter the amount paid byacounty 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 onJuly1, 2022 and ending on  June 30, 2023,less any state grants received by the county for the same purpose $ 0 | | | $ 0.000000 /$100 |
|  | 1. Subtract B from A and divide by line 32 and mulllply by $100............................................ 2. Multiply Bby0.05 and divide by line 32and multiply by$100............................................ 3. Enter thelesser of C and D.If not applicable, enter 0. | $ 0.000000  $ 0.000000 | /$100  /$100 |
| **37.** | **Rate adjustment for county hospital expenditures.** *16*   1. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality   to maintain and operatean eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of thecurrent tax year $ 0  **8. Prior year eligible county hospital expenditures.** Enter theamount paidby thecounty or municipality  to maintain and operate an eligible county hospital for the period beginning onJuly 1, 2022 and ending onJune 30,2023 $ 0  **c.** Subtract B from A and divide byLine 32 andmulllply by $100............................................ $ 0.000000 /$100   1. Multiply 8 by 0.08 and divide byline 32 and multiply by $100............................................ $ 0.000000 /$100 2. Enter the lesser of Cand D, if applicable. If not applicable, enter 0. | | | $ 0.000000 /$100 |
| **38.** | **Rate adjustment for defundlng municipality.** This adjustment only applies to a municipality that Isconsidered to bea defunding municipal- lty for thecurrent tax year under Chapter 109,Local Government Code.Chapter 109,LocalGovernment Codeonly applies to municipalitieswith apopulation ofmore than250,000 andIncludes a written determination by theOffice of the Governor. See Tax Code Section 26.0444 for more Information.   1. **Amount appropriated for public safety In the prior year.** Enter the amount ofmoney appropriated for public safety In the budget adopted by the municipality for the preceding fiscal year $ 0   **8. Expenditures for** public **safety In theprior year.** Enter theamount of *money* spent by the municipality forpublic safety during the preceding fiscal year $ 0   1. Subtract 8 from **A** and divide byLine 32 and multiply by $100 ........................................... $ 0.000000 /$100 2. Enter the rate calculated in C. If not applicable, enter 0. | | | $ 0.000000 /$100 |
| **39.** | **Adjusted current year NNR M&O rate.** Add Lines 33, 340, 350, 36E,and 37E.Subtract Line 38D. | | | $ 0.062161 /$100 |
| **40.** | **Adjustment for prior year salestax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional salestax on M&O expenses in the prior year should complete this line.These entities will deduct thesales tax gain rate for thecurrent year In Section 3.Other taxing units, enter zero.   1. Enter the amount of additional sales tax collected and spent onM&O expenses In the prior year,if any.   Counties must exclude *any* amount that was spent for economic development grants from the amount of sales tax spent. **s** 0  **8.** Divide Line 40A byLine 32 and multiply by $100........................................................ $ 0.000000 /$100  **c.** AddLine 40B to Line 39. | | | $ 0.062161 /$100 |
| **41.** | **Current year voter-approval M&O rate.**Enter the rate ascalculated by the appropriate scenario below.  **Special Taxing Unit.**If thetaxing unit qualifies as *a* special taxing unit, multiplyLine 40Cby 1.08.  - **or** -  **Other Taxing Unit.** If the taxing unit does not qualify as *a* special taxing unit,multiply line 40C by1.035. | | | $ 0.064336 /$100 |

*n Tex.*Tax Cod• §26.04-12

M Tex.Tax Code §26.0443

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **line** | **Voter-ApJ>rovalTax Rate Worksheet** | **Amount/R**,\_**ate** | | |  |
| **041.** | *Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected bydisaster declaration. If the taxing unit Is located In an area declared a disaster area and at least one person Isgranted an exemption underTax Code Section 11.35 for property located In the taxingunit, thegoverning bodymay direct the person calculating the voter-approval tax rate to calculate in themanner provided for a special taxing unit.The taxing unit shallcontinueto calculate the voter-approval tax rateIn this manner until the earlier of:   1. the first year in which total taxable value on thecertified appraisal rollexceeds the total taxablevalueof 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 40( by 1.08." If the taxingunit doesnot qualify, do not complete Disaster Line 41 (Line D41). | | $ 0.000000 | /$100 | |
| **42.** | **Totalcurrent year debt to bepaid with property taxes and additional salestax revenue.** Debt means theinterest and principal that will be paid on debts that:   1. are paid byproperty taxes; 2. are secured by property taxes; 3. are scheduled for payment over a period longer thanone year;and 4. are not classified In the taxing unit's budget as M&O expenses.   A. Debt also Includes contractual payments to other taxingunits that have Incurred debtsonbehalf of this taxing unit, if those debts meet the four conditions above.Include onlyamounts that willbe paid from propertytax 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 $ 0 | | $ 0 | | |
| 1. Subtract **unencumbered fund amount** used to reduce total debt. ...................................... 2. Subtract **certified amount spent from sales tax to reduce debt** (enter zeroIf none) .................... 3. Subtract **amount paid** from other resources............................................................ 4. **Adjusted debt.** Subtract B,Cand D from A. | -$ 0 |
| -$ 0 |
| -$ 0 |
|  |
| **43.** | **Certified prior year excess debt collections.** Enter the amount certified by the collector." | | $ 0 | | |
| **44.** | **Adjusted current year debt,** Subtract Line 43 from line 42E. | | $ 0 | | |
| **45.** | **Current year anticipated collection rate.**   1. Enter thecurrent year anticipated collection rate certified by thecollector. 30•••••••••••••••••••••••••••••• 2. Enter the prior year actual collection rate................................................................   **c.** Enter the 2022 actual collection rate....................................................................   1. Enter the 2021 actual collection rate.................................................................... 2. If the anticipated collection rate In AIs lower than actual collection ratesIn B,Cand 0, enter the lowest collection rate from B,C and 0. If the anticipated rate In AIshigher than at least one of theratesIn the   prior three years,enter the rate from A.Note that theratecan begreater than 100%." |  |  | | |
|  | 98.45 % |  | | |
|  | 98.94 % |  | | |
|  | 98.45 % |  | | |
|  | 100.52 % |  | | |
|  |  | 98.45 % | | |
| **46.** | **Current year debt adjusted for collections.**Divide Line 44 by Line 45E. | | $ 0 | | |
| **47.** | **Current year total taxable value.** Enter the amount on line 21 of the *No-New-RevenueTal/ RateWorksheet.* | | $ 1,018,694,514 | | |
| **48.** | **Current year debt rate.** Divide Line 46byline 47andmultiply by $100. | | $ 0.000000 | /$100 | |
| **49.** | **Current year voter-approvalM&O rate plus current year debt rate,** Add Lines41and48. | | $ 0.064336 | /$100 | |
| **049** | . ***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected bydisaster declaration.** Complete this line If the taxing unit calculated the voter-approval tax rate in themanner provided for a special taxing unit on Line 041.  Add Line 041 and 48. | | $ 0.000000 | /$100 | |

'' Tex.Tox*Code* §26JH2(a) "Tex.Tax*Code* §26.012(7)

Tex.TaxCode §26.012(10) and 26.0-4(b)

"Tex.ToxCode §26.0-4(b)

"Tex.Tax Codf §§26.0-4(h), (h-1) and(h-2)

|  |  |  |  |
| --- | --- | --- | --- |
| **Line** | **Voter-ApprovalTax RateWorksheet** | **Amount/Rate** | |
| ***so.*** | **COUNTIES** ONLY. Add together the voter-approval tax rates for each type of tax thecountylevies.The totalIs the current yearcounty voter-approv- altax rate. | $ 0.000000 | /$100 |

# SECTION 3:NNR Tax Rate and Voter-ApprovalTax Rate Adjustments for Additional SalesTax to Reduce Property Taxes

Cities, counties and hospital districts may levya 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 theexpected sales tax revenue.

This section should only becompleted bya county, city or hospital district thatIs required toadjust ItsNNR tax rate and/or voter-approval tax rate because It adopted the additional sales tax.

|  |  |  |  |
| --- | --- | --- | --- |
| **Line Additional Sales andUseTax Worksheet Amount/Rate** | | | |
| **S1.** | Taxable Sales.For taxing units that adopted the salestax In November of theprior tax year or May of thecurrent tax year,enter the Comptroller's estimate of taxable sales for the previous four quarters." Estimates of taxable sales may be obtained through theComptroller's Allocation Historical Summary webpage.  Taxing units that adopted the sales taxbeforeNovember of the prior year,enter 0. | $ 0 | |
| **52,** | **Estimated salestax revenue.** Counties exclude any amount that Isor willbe spent for economic development grants from theamount of esti- mated sales tax revenue. "  **Taxing unitsthatadopted the sales tax**In **November of the prior tax year or In May of thecurrent tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or.0025, as applicable) and multiply the result by.95. 14  **•or•**  Taxing units thatadopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiplyby .95. | $ 0 |  |
|  |
| **S3.** | **Current year total taxable value.** Enter the amount from Line 21 of the*No-New-RevenueTax RoteWorksheet.* | $ 1,018,694,514 | |
| **54.** | **Sales tax adjustment rate.**Divide Line 52 byLine 53 and multiply by $100. | $ 0.000000 /$100 | |
| **55.** | Current year NNR taxrate,unadjusted for salestax."Enter the rate from Line 26or 27,as applicable, on the*No-New-RevenueTax Rote Worksheet.* | $ 0.062070 /$100 | |
| **56.** | **Current year NNR tax rate, adjusted for sales tax,**  Taxing unitsthat adopted the sales taxIn 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 theadditional sales tax before November of the prior tax year. | $ 0.062070 /$100 | |
| **57.** | **Current year 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 Tox RoteWorksheet.* | $ 0.064336 /$100 | |
| **S8,** | **Current year voter-approval tax rate,adjusted for sales tax.** Subtract Line 54 from Line 57. | $ 0.064336 /$100 | |

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

A taxing unit may raiseitsrate for M&O fundsused to pay for a facility, device or method for thecontrol of air, water or land pollution.This Includes any land, structure, building, Installation, excavation, machinery, equipment or device thatIs used,constructed, acquired orInstalled wholly or partly to meet or exceed pollution control requirements.The taxing unit'sexpenses arethose necessary to meet the requirements of a permit Issued by theTexasCommission on Environmental Quality (TCEQ).The taxing unit must provide the tax assessor with acopy of theTCEQ letter of determination that states the portion of thecost of theinstallation for pollution control.

Thissection should onlybecompleted bya taxing unit that uses M&O funds to pay for a facility,deviceor method for thecontrol ofair,water or land pollution.

|  |  |  |
| --- | --- | --- |
| Line Voter-Approval**Rate** Adjustment forPollutionControl Requirements Worksheet **Amount/Rate** | | |
| **59.** | **Certified expenses from theTexas Commission onEnvironmental Quality (TCEQ),** Enter the amount certified In the determination letter from TCEQ."The taxing unit shall provide its taxassessor-collector with acopy of the letter." | $ 0 |
| **60.** | **Current year total taxable value.** Enter the amount from line21 of the *No-New-RevenueTox RateWorksheet.* | $ 1,018,694,514 |
| **61.** | Additional rate for pollution control.Divide Line 59 byLine 60 and multiply by $100. | $ 0.000000 /$100 |

uT,x.Tax Code §l6.041(d) "Tex.T3'Code §26.041[1)

"Tex.TaxCode §26.041(d)

11 Tex.TaxCode §26.04(c) "Tex.TaxCode §26.04(<)

11 Tex.TaxCode §26.04S(d) "Tex.TaxCode §26.0450)

|  |  |  |  |
| --- | --- | --- | --- |
| Line | Voter-Approval Rate Adjustment forPollutionControlRequirements Worksheet | Amount/Rate | |
| 62. | Current year voter-approval tax rate,adjusted for pollution control. AddLine 61 to one of the following lines(as applicable): Line 49,Line D49 (disaster),Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | $ 0.064336 | /$100 |

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

Theunused Increment rate Is the rate equal to the sumof the prior 3 years Foregone Revenue Amounts divided by thecurrent taxablevalue."The ForegoneRevenue Amount for each year Isequal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused Increment ratemultiplied bythat year's current total value."'

The difference between the adopted tax rate and adjusted voter-approval taxrate Isconsidered zeroIn the following scenarios:

atax year In which a taxing unit affected bya disaster declaration calculates the tax rate under Tax Code Section 26.042;" a tax year In which the municipality Is a defunding municipality, as defined byTax Code Section 26.0S0l (a);" or

after Jan.1, 2022, a tax year Inwhich 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 becompleted bya taxing unit that doesnot meet thedefinition of aspecial taxing unit."

|  |  |  |  |
| --- | --- | --- | --- |
| **Line UnusedIncrement Rate Worksheet Amount/Rate** | | | |
| **63.** | **Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result bythe 2023 current total value**   1. Voter-approval tax rate (Line 67)..................................................................................................... 2. Unused Increment rate (Line 66)..................................................................................................... 3. Subtract B from A................................................................................................................... 4. Adopted Tax Rate................................................................................................................... 5. Subtract D fromC................................................................................................................... 6. 3 TotalTaxable Value (Line 60).................................................................................................... 7. Multiply EbyF anddivide the resultsby $100.If the number is less thanzero, enter zero................................................ | $ 0.072895 | /$100  /$100  /$100  /$100  /$100 |
| $ 0.010343 |
| $ 0.062552 |
| $ 0.060399 |
| $ 0.002153 |
| $ 1,041,881,771 |
| $ 22,431 |  |
|  |
| **64.** | **Year 2 Foregone Revenue Amount. Subtract the 2022 unused Increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply theresult by the 2022 current total value**   1. Voter-approval tax rate (Line 67)......,...,.........,................................................................................   8.Unused increment rate (Line 66).....................................................................................................   1. Subtract B from A................................................................................................................... 2. Adopted Tax Rate................................................................................................................... 3. Subtract D from C................................................................................................................... 4. 2022Total TaxableValue (Line 60).................................................................................................... 5. Multiply Eby F and divide theresults by $100.If the number Isless than zero,enter zero................................................ | $ 0.062970 | /$100  /$100  /$100  /$100  /$100 |
| $ 0.000000 |
| $ 0.062970 |
| $ 0.064000 |
| $ -0.001030 |
| $ 981,077,354 |
| $ 0 |  |
|  |
| ***6S.*** | **Year 1 Foregone Revenue Amount. Subtract the 2021 unused Increment rate and 2021 actual tax ratefrom the 2021 voter-approval tax rate. Multiply the result by the 2021current total value**   1. Voter-approval tax rate(Line 67)..................................................................................................... 2. Unused increment rate (Line 66)..................................................................................................... 3. Subtract B from A................................................................................................................... 4. Adopted Tax Rate................................................................................................................... 5. Subtract D from C................................................................................................................... 6. 2021Total TaxableValue (Line 60).................................................................................................... 7. Multiply Eby **F** and divide the resultsby $100.If the number isless thanzero, enter zero................................................ | $ 0.075383 | /$100  /$100  /$100  /$100  /$100 |
| $ 0.006250 |
| $ 0.069133 |
| $ 0.064000 |
| $ 0.005133 |
| $ 927,967,619 |
| $ 47,632 |  |
|  |
| **66.** | **Total Foregone Revenue Amount.** Add Lines 63G,64G and 65G | $ 70,063 | /$100 |
| **67.** | **2024 Unused Increment Rate.** Divide Line 66 byLine 21 of the *No-New-RevenueRateWorksheet.* Multiply theresult by100 | s Q QQsim | /$100 |
| **68.** | **Total 2024 voter-approval tax rate, Including theunused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58(taxing units with additional salestax) or Line 62 (taxing units withpollution) | $ 0.071213 | /$100 |

"Tex.ToxCode§l6.013(bl

*"TeL*Tax*Code* §l6.013(al(1-a),(1-b),and(l) "Te,.Tax Code §§26.04(cl(l)(A) and26.04l(al ''Tex.Tax Code §§26.0SOl(a) and (cl "Tex.LocalGov't*Code* §120.007(d) "Tex.Local*Gov,*Code §1l0.007(d)

## SECTION 6: De Minimis Rate

The deminlmls rateIs the rate equal to the sumof the no-new-revenue maintenance and operations rate, the rate that willraise $500,000, and the current debt rate for a taxing unit." This section should only becompleted bya taxing unit thatIs a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit."

-

|  |  |  |
| --- | --- | --- |
| **Line DeMlnlmlsRate Worksheet Amount/Rate** | | |
| **69.** | Adjusted current year NNR M&O tax rate.Enter the rate from Line 39 of the*Voter-ApprovalTax RateWorksheet.* | s 0.062161 /$100 |
| **70.** | Current year total taxable value.Enter the amount on Line 21 of the *No-New-RevenueTax RateWorksheet.* | S 1,018,694,514 |
| **71.** | **Ratenecessary to Impose $500,000 In taxes.** Divide $500,000 by line70 and multiply byS100. | $ 0.049082 /$100 |
| **72.** | **Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.* | S 0.000000 /$100 |
| **73.** | De mlnlmls **rate,** Add Lines 69,71 and 72. | S 0.111243 /$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 itsvoter-approval tax rate in themanner provided for a special taxing unit due to a disaster must calculate itsemergency revenue rate andreduce 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 byTax CodeSection 26.042(d),In the prior year,It must also reduce Its voter-approval tax rate for thecurrent 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 yearIn which the total taxable value of property taxableby the taxing unit as shown on the appraisal roll *for* the taxing unit submitted by the assessor for the taxing unit to thegoverning body exceeds the total taxable value of property taxable by the taxing unit on January 1 of thetax year In which the disaster occurred or the disaster occurred four *years* ago.This section will apply toa taxing unit In a disaster area that adopted a tax rate greater thanits voter-approval tax rate without holding an election In the prior year.

Note:This section does not apply if a taxing unitIs continuing to calculateIts voter-approval tax rate In the manner provided for a special taxing unit because it isstill within the disaster calculation time period detailed In Tax Code Section 26.042(a) becauseIt has not met theconditionsIn Tax Code Section 26.042(a)(1) or (2).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Line Emergency Revenue RateWorksheet Amount/Rate** | | | | |
| **74.** | 2023 adopted tax rate.Enter the rate In Line4 of the*No-New-RevenueTax RateWorksheet.* | S | 0.060399 | /$100 |
| **75.** | Adjusted 2023 voter-approvaltax rate.Use the taxing unit'sTaxRate Calculation Worksheets from the prior year(s) to complete thisline.  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 or lines of *Form 50·856-o, Adjusted Voter-ApprovalTaxRote 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 S0·856·a, *Adjusted Voter-ApprovalTaxRoteforTaxing Units InDisaster AreaCalculation Worksheet* to recalculate the voter-approval tax rate thetaxing 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 thedisaster. soEnter the final adjusted 2023 voter-approval tax rate from the worksheet.  **•or•**  Ifthe taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disastertax rate or holding an election due to a disaster, no recalculation Is necessary. Enter thevoter-approval taxrate from the prior year's worksheet. | S | 0.000000 | /$100 |
| **76.** | **Increase** In **2023 ta>< rate due to disaster.** Subtract Line75 from Line 74. | S | 0.000000 | /$100 |
| **77.** | **Adjusted 2023 ta><able value.** Enter the amount In Line 14of the*No-New-RevenueTax RoteWorksheet.* | $ 1,039,030,670 | | |
| **78.** | **Emergency revenue.** Multiply Line 76 by Line 77 anddivide by $100. | s 0 | | |
| **79.** | **Adjusted 2023 ta><able value.** Enter the amount In Line 25 of the*No-New-RevenueTax RoteWorksheet.* | $ 1,011,874,551 | |  |
|  |
| **80.** | **Emergency revenue rate.**Divide Line 78 byLine 79 and multiply by$100." | S | 0.000000 | /$100 |

"T•x.Tax Cod•§26.04(cl(2)(B) "Tex.Tax*Code* §26.012(8-a) "Tex.Tax*Code*§26.06J(a)(1) u Tex.Tax*Code*§26.042(b) "Tex.TaxCod•§26.042(0

"Tex.Tax Code §26.042(c) "Tex.Tax Code§26.042(b)

|  |  |  |  |
| --- | --- | --- | --- |
| **Line** | **Emergency Revenue Rate Worksheet** | **Amount/Rate** | |
| **81.** | **Current year voter-approval taxrate, adjusted for emergency revenue.** Subtract Line80 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 68(taxing units with theunused increment rate). | $ 0.071213 | /$100 |

## SECTION 8:TotalTax Rate

Indicate the applicable total tax rates ascalculated above.

|  |  |  |
| --- | --- | --- |
| **No-new-revenue tax rate.**................................................................................................................  As applicable,enter thecurrent year NNR tax rate from: Line 26,Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used:*l§* | $ 0.062070 | \_/$100 |
| **Voter-approval tax rate.................................................................................................................. .** | $ 0.071213 | /$100 |
| As applicable, enter thecurrent year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58(adjusted for sales tax), |  |  |
| Line 62 (adjusted for pollution control), Line 68 (adjusted for unused Increment), or line 81 (adjusted for emergency revenue). |  |  |
| Indicate the linenumber used: |  |  |
| Deminimls **rate...........................................................................................................................**  If applicable, enter thecurrent year demlnimis rate from line 73. | $ 0.111243 | /$100 |

## SECTION 9: Taxing Unit Representative Name and Signature

Enter thename of the person preparing thetax rate asauthorized bythe governing body of the taxing unit. By signing below, you certify that you are thedesignated officer or employee of the taxing unit andhave accurately calculated the taxratesusing values that are the same as the values shown In the taxing unit's certified appraisal roll or certified estimate of taxable value,In accordance withrequirements In theTax Code."

**print,..**

**here**,,.. Gavanda Cadena

Printed Name oflaxing Unit Representative

"Tex.lox Code§§l6.04lc•l) and ld-2)