



Understanding the Budget Process in a Texas County

Alan Younts, *Waller County Auditor*

Session Goals

This session will provide attendees an understanding of the laws that govern budget adoption, the process and interaction with the Commissioners Court for the adoption of the Budget, and the items that are necessary for inclusion in the adopted budget. This session will also provide an overview of the responsibilities of the County Auditor regarding the budget.

**At the conclusion of this session,
participants will be able to...**

- Develop effective budget documents that also serve as communication devices to the constituents of the community.**
- Assemble the legally required components of the budget for inclusion in the adopted documents.**



**WE'VE GOT A
NERVOUS NELLY HERE**

Ways to Connect

- **Attend all conferences available to you**
- **Sign up for the County Auditor's email listserve**
- **Sign up for the mentor program**



July 18, 2011 – First Day



Labor Day Weekend 2011



What does it take?

- **Build a team**
- **Establish relationships**



What does it take?

- **Build a team**
- **Establish relationships**
- **Find your Superman!**



MONTH	BUDGET COMMITTEE	DEPARTMENTS	COMMISSIONER'S COURT
January	Jan 12: Yearly Kick Off Meeting		
February	Feb 23: Letter from Judge to Department Heads and Elected Officials		
	Feb 24: Auditor's Office opens software for users to begin entering FY Budget requests	Feb 24: Departments can enter budget requests	
March	Mar 6: Budget Committee meeting		
April	April 3: Budget software closed to users	April 3: Budget Requests Due	
	April 10: Budget requests distributed to CC		April 12: Initial budget discussion at CC
	April 25: Auditor receives prelim property valuations		
May	May 8-10: Budget Committee meetings with officials		
	May 17: Budget Workshop	May 17: Budget Workshop	May 17: Budget Workshop
June	Various: Budget Committee meetings		
July	Various: Budget Committee meetings		
	July 25: Chief Appraiser certifies appraisal roll		
August	TBD: Budget Committee finalizes proposed budget		August 9: Tax rate and budget will be proposed
	August 31: Proposed budget filed with County Clerk and Auditor; All legal notices go out for publication; elected salaries are posted		August 9: Set public hearings (if needed) August 9: Discuss elected official's salaries
September	TBD: Revise proposed budget (if needed)		TBD: Public hearings (if needed) Sept 13: Public hearings (if needed) Sept 13: Adopt Tax Rate; Adopt Budget

County Judge Budget Letter



WALLER COUNTY
Carbett "Trey" J. Duhon III
County Judge

February 23, 2023

Dear Waller County Department Heads & Elected Officials:

First and foremost - I want to take a moment and once again thank all of you for your dedication and hard work that you put into your position and department year in and year out. As probably the fastest growing counties in the state, it is a constant challenge for us to continue to deliver quality services but yet we all continue to work well as a team to exceed expectations. I consider myself to be blessed to have one of the best leadership teams in the state in terms of elected officials and department heads. That is because of all of you. Thank you!!

I'm happy to announce that we're kicking off the 2024 budget process earlier than usual this year. Last year, the Commissioner's Court approved a budget calendar that we're following, so some changes are under way for how we will conduct our business. The budget process continues to evolve over time as I try to improve it as we go and this year is no different. That said, **the budget portal will open up on Friday, February 24th, and will close on Monday, April 3rd.** Before I dive into the deep end of what Waller County is facing next year, I want to let everyone know that any department asking for an increase in your budget, you'll be asked to appear at one of the two scheduled budget workshops that the Commissioner's Court is holding this year. Also, we will have a strict deadline for submitting your budget. If your department does not turn in your budget request by the deadline, the portal will be closed, and your department budget will remain the same as last year unless you appear in front of the Commissioner's Court and ask for changes. I want a transparent process with the full input of my Commissioner's Court and I'm excited about what this process will look like this year.

I understand that every department is overwhelmed and working as hard as they can as we continue to face the growth that Waller County is experiencing. Although Waller County continues to rank as one of the fastest growing counties in the United States, I don't think anyone could have predicted the sheer rate of growth we are now seeing. We pulled together some numbers last year and we're going to be seeing anywhere from 7,000 to 30,000 new homes in the next few years. That equals between 23,000 and 98,000 new residents that we can expect between now and 2028. Developers are coming in for meetings weekly at this point, which is something we have not seen historically. The results of the growth are growing demands on every department in the county. Law enforcement, our courts, our clerks. Everyone is busier each day and I know it won't slow down for the foreseeable future. There is no longer any downtime. I see it everyday on my schedule.

My biggest priority is ensuring we can take care of our citizens. In order to do this, we must have the space, and the Commissioner's Court is currently working on constructing a new courthouse. This will mean two things for our employees. First off, the current courthouse will close down and be demolished at some point this spring or summer. We will have to move into a temporary facility while the new courthouse is being built on the existing courthouse site. Secondly, it means that the Court must budget for the expenses related to the courthouse. We've taken action to address most of this, but cost escalation will need to be addressed this upcoming budget cycle. We must get the new courthouse built as we need to account for the growth in the county as well as the quality of life for those who work in the current building. I am thankful for all that our employees have had to deal with, from heat and cooling issues, running water issues, closures of the courthouse. It's been a headache and I commend you all for being so flexible as we work around this failing building. Just remember that in just two years, we will all be in a state-of-the-art facility that will be unmatched in this region.

For the 2023 budget year, we increased revenue as much as the state would allow us to (which still amounted to a historic tax cut for our citizens) and with the expenses that we are facing next budget year, I expect that we will see a tight budget as well. Two years ago we addressed law enforcement, last year we worked on road and bridge operations, and this year it's looking like facilities will be our main area of focus. I want to be clear that controlling costs this upcoming year is going to be a necessity for the budget committee and the Commissioner's Court. I'm asking all departments to be very thoughtful about what you are requesting and only bring absolute needs to us. I implore you to throw away the train of thought of "I might as

well ask for the stars and hope I get the moon." Ask for what you absolutely need, and it will be taken under consideration. No wish list items this year, please. If there are wish list items that you know are long-term necessities, work with us to fund your request incrementally. Remember that we are still in an uncertain economy, and that affects everyone across the county.

I know I'm asking a lot of you all, but the faster we address the emergency needs of the county, the faster we will be able to look at things that align more with wants.

One last thing before I close - I see the strain that you all are facing at home. Inflation is hurting us all, gas prices are high, eggs, formula, everyday needs are more expensive than ever. Last year we gave an across the board 3% raise along with a \$2,000 cost of living allowance. I cannot guarantee we will be able to give raises this year, but I do promise you that the budget committee and Commissioner's Court will examine ways to help you out. We're conducting a salary study as we speak and that will dictate a lot of what we do as far as compensation. I promise to keep the staff informed as that process moves forward.

I recently did a podcast in which I spoke about the things that happened in my life that led me to becoming County Judge. As I told the interviewer "I'm one that believes that things happen for a reason, and sometimes God puts us on a path that we don't even know we are on at the time..." And to that end, I think each of you is serving in your role for the same reason, because we have been blessed by the Good Lord to be called to serve, and although few answer, you did and we are successful because you are part of a team and you're here. I'm thankful for all of our County staff and I pray that you all know how much I value the hard work each one of you puts in every day. Waller County is at the forefront of growth in this region and I'm proud to be part of such a great group of people that will be remembered long after we are gone not for what we did in the short term, but for what we did over a period of time to benefit the generations that will follow us...





Sincerely,

Carbett "Trey" J. Duhon III
Waller County Judge


Budget Management



To Input 2024 Budget Request


Directions for 2024 Budget Request

1. After login (same credentials as you have now) it will take you to your open GL accounts screen
2. Click the box icon  (*top right corner*) and then click on “General Ledger”
3. Under General Ledger on the left side click “Budget Management”
4. Select on “Edit Budget” (*lower right-hand corner*) and you will be able to see your 2024 department budget input screen.
 - A. Click your mouse over the dollar amount for the 2024 Budget and edit as you need, then click tab and repeat for each budget line.
 - B. This screen allows you to input the 2024 budget requests while viewing 2022 & 2023 budget to actual totals.
 - C. Notes for the committee? Click the notes icon  and add your note. You can add as many as you need using the plus icon  to add more. When complete click “Save and Close”.
 - D. Budget documents for the committee? Click the paperclip icon  and follow the instructions.

** See the following slides for an example*

 **0**
Requisitions

 
Add Requisition

 **2**
Purchase Orders





My Dashboard



General Ledger



Purchasing



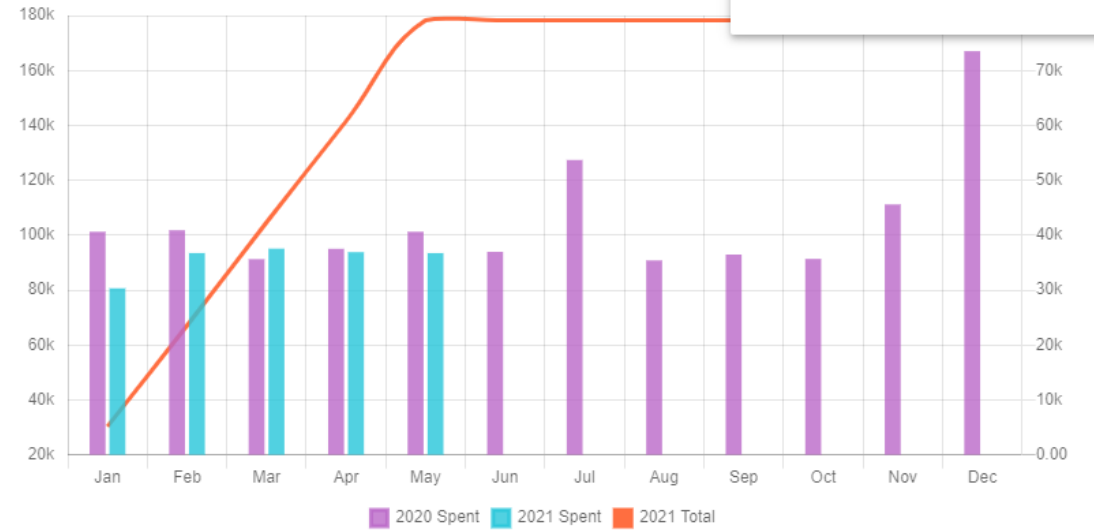
Report Delivery

Smart Cards



Time Entries For Approval (25)

Monthly Expenditure 2021 & 2020 • By Department



Fiscal Budget Recap

Department

General Ledger 🔍

GL Accounts

Budget Management

Recent Activity

- [🔗 Budget Management](#)
- [🔗 GL Accounts](#)



Fiscal Year 2023



Department • Department Request

Fiscal Dates
01/01/2023 - 12/31/2023

Revenue Expense Total

Original Budget	\$0.00
Budget Adjustment	\$0.00
Current Budget	\$0.00
Activity	\$0.00
Encumbrance	\$0.00
Reserve	\$0.00
Budget Remaining	\$0.00
Pending	\$0.00
Budget Available	\$0.00

[View Funds](#) [View Accounts](#) [Edit Budget](#)

2022 CERTIFIED TOTALS

Property Count: 47,261

GWA - WALLER COUNTY

ARB Approved Totals

7/21/2022 9:08:38AM

Land	Value			
Homesite:	1,067,538,175			
Non Homesite:	2,186,583,528			
Ag Market:	4,826,892,501			
Timber Market:	74,046,994	Total Land	(+)	8,155,061,198

Improvement	Value			
Homesite:	3,380,853,215			
Non Homesite:	3,169,029,603	Total Improvements	(+)	6,549,882,818

Non Real	Count	Value		
Personal Property:	2,476	1,619,449,789		
Mineral Property:	6,182	11,876,331		
Autos:	144	27,632,870	Total Non Real	(+)
			Market Value	=
				1,658,958,990
				16,363,903,006

Ag	Non Exempt	Exempt		
Total Productivity Market:	4,900,939,495	0		
Ag Use:	31,101,708	0	Productivity Loss	(-)
Timber Use:	2,025,600	0	Appraised Value	=
Productivity Loss:	4,867,812,187	0		11,496,090,819

Homestead Cap	(-)	379,710,736
Assessed Value	=	11,116,380,083
Total Exemptions Amount (Breakdown on Next Page)	(-)	1,813,185,344
Net Taxable	=	9,303,194,739

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	39,422,786	24,402,466	99,546.21	101,183.10	226		
DPS	729,093	480,857	1,701.75	1,701.75	1		
OV65	967,841,573	637,542,901	2,688,075.04	2,755,234.67	4,120		
Total	1,007,993,452	662,426,224	2,789,323.00	2,858,119.52	4,347	Freeze Taxable	(-)
Tax Rate	0.5756910						662,426,224

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	288,080	197,852	23.036	174,816	2		
OV65	3,480,544	2,341,407	1,461,234	880,173	18		
Total	3,768,624	2,539,259	1,484,270	1,054,989	20	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							8,639,713,526

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 52,527,376.19 = 8,639,713,526 * (0.5756910 / 100) + 2,789,323.00

Certified Estimate of Market Value:	16,363,903,006
Certified Estimate of Taxable Value:	9,303,194,739
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Calculate Levy for County(GWA)

\$8,639,713,526
 X \$0.522593
 \$4,515,053,811
 /100
 \$45,150,537
 + 2,789,323
 \$47,939,860

2022 CERTIFIED TOTALS

Property Count: 47,261

GWA - WALLER COUNTY

Effective Rate Assumption

7/21/2022 9:09:04AM

New Value	
TOTAL NEW VALUE MARKET:	\$655,165,015
TOTAL NEW VALUE TAXABLE:	\$511,523,790

New Exemptions

Exemption	Description	Count		
EX-XU	11.23 Miscellaneous Exemptions	1	2021 Market Value	\$91,420
EX-XV	Other Exemptions (including public property, r	73	2021 Market Value	\$1,620,130
EX366	HB366 Exempt	417	2021 Market Value	\$765,487
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,477,037

Exemption	Description	Count	Exemption Amount	
DP	Disability	10	\$213,161	
DV1	Disabled Veterans 10% - 29%	6	\$30,000	
DV2	Disabled Veterans 30% - 49%	3	\$22,500	
DV3	Disabled Veterans 50% - 69%	7	\$70,000	
DV4	Disabled Veterans 70% - 100%	37	\$444,000	
DVHS	Disabled Veteran Homestead	20	\$5,215,611	
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$195,960	
HS	Homestead	1,263	\$83,611,941	
OV65	Over 65	396	\$8,834,569	
OV65S	OV65 Surviving Spouse	30	\$663,475	
PARTIAL EXEMPTIONS VALUE LOSS				\$99,301,217
NEW EXEMPTIONS VALUE LOSS				\$101,778,254

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount	
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$101,778,254

New Ag / Timber Exemptions

2021 Market Value	\$9,147,207	Count: 48
2022 Ag/Timber Use	\$141,130	
NEW AG / TIMBER VALUE LOSS	\$9,006,077	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,845	\$306,627	\$91,081	\$215,546
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,518	\$305,159	\$91,213	\$213,946

CERTIFICATION OF THE 2022 APPRAISAL ROLL

WALLER COUNTY

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Waller County** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2022 CERTIFIED APPROVED TAXABLE (Before the Freeze) \$9,303,194,739

TOTAL 2022 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0



Becky Gurrola
Becky Gurrola
Chief Appraiser

July 19, 2022

CERTIFICATION OF THE 2022 APPRAISAL ROLL

WALLER COUNTY

I, Becky Gurrola, Chief Appraiser for Waller County Appraisal District solemnly swear that the attached is that portion of the approved roll of the Waller County Appraisal District which lists property taxable by the **Waller County** and constitutes the Appraisal Roll for the Waller County Appraisal District.

TOTAL 2022 CERTIFIED APPROVED TAXABLE (After the Freeze) \$8,639,713,526

TOTAL 2022 CERTIFIED TAXABLE VALUE UNDER PROTEST \$0



Becky Gurrola
Becky Gurrola
Chief Appraiser

July 19, 2022

External Auditors Arrive





		2020	2020	2021	2021	2022	2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 Proposed Budget
Department: 401 - COMMISSIONERS COURT								
<u>125-401-510001</u>	Elected Official Salary	265,660.00	265,660.00	265,660.00	265,660.00	278,944.00	166,293.32	295,312.00
<u>125-401-510011</u>	Comm Crt Adm Assistant Salar	1,837.00	1,836.42	1,837.00	1,836.42	1,930.00	1,150.72	1,988.00
<u>125-401-510040</u>	Salary Director of Policy & Adm	0.00	0.00	0.00	0.00	78,749.00	36,345.60	110,149.00
<u>125-401-520000</u>	Longevity	1,248.00	1,248.00	1,456.00	988.00	1,248.00	0.00	1,456.00
<u>125-401-520100</u>	Social Security	22,506.00	20,712.00	22,228.00	20,796.52	29,260.00	15,799.43	33,669.00
<u>125-401-520201</u>	Retirement TCDRS	23,535.00	23,304.49	23,710.00	23,814.20	43,182.00	24,557.75	49,688.00
<u>125-401-520600</u>	Travel Allowance	21,600.00	21,600.00	21,600.00	21,600.00	24,600.00	13,500.00	31,200.00
<u>125-401-531001</u>	Misc. Supplies/Comm.#1	500.00	0.00	500.00	0.00	500.00	0.00	500.00
<u>125-401-531002</u>	Misc. Supplies/Comm.#2	500.00	0.00	500.00	0.00	500.00	0.00	500.00
<u>125-401-531003</u>	Misc. Supplies/Comm.#3	500.00	0.00	500.00	0.00	500.00	325.97	500.00
<u>125-401-531004</u>	Misc. Supplies/Comm#4	500.00	0.00	500.00	0.00	500.00	57.20	500.00
<u>125-401-531005</u>	Misc Supplies/Director Policy &	0.00	0.00	0.00	0.00	250.00	363.00	250.00
<u>125-401-540900</u>	Prof Consultant Services	26,000.00	28,649.00	26,000.00	20,540.00	24,625.00	14,065.00	230,000.00
<u>125-401-544100</u>	Bid Notices and Printing	12,000.00	12,748.42	12,000.00	12,957.03	15,000.00	6,388.24	15,000.00
<u>125-401-545510</u>	Equip Rent/Lease	3,000.00	106.93	0.00	0.00	0.00	0.00	
<u>125-401-547334</u>	PVAMU Code Graduate Progra	0.00	0.00	3,000.00	0.00	0.00	0.00	
<u>125-401-560100</u>	Bond Premiums	400.00	200.00	400.00	200.00	400.00	200.00	400.00
<u>125-401-560800</u>	Equipment & Supplies	3,000.00	649.41	1,500.00	1,237.52	3,000.00	394.09	3,000.00
<u>125-401-563000</u>	Training & Con. Exp/Comm 1	2,125.00	587.55	2,125.00	150.00	2,125.00	600.00	2,125.00
<u>125-401-563020</u>	Training & Conf. Exp/Comm. 2	2,125.00	225.00	2,125.00	225.00	2,125.00	250.00	2,125.00
<u>125-401-563030</u>	Training & Conf. Exp/Comm. 3	2,125.00	225.00	2,125.00	1,598.78	2,125.00	1,363.40	2,125.00
<u>125-401-563040</u>	Training & Conf. Exp/Comm 4	2,125.00	594.54	2,125.00	514.38	2,125.00	1,049.38	2,125.00
<u>125-401-563055</u>	Train & Conf/Director Policy &	0.00	0.00	0.00	0.00	2,125.00	1,264.70	3,000.00
<u>125-401-581813</u>	Copier/Printer	0.00	2,944.22	3,000.00	3,165.37	3,000.00	1,580.91	3,000.00
<u>125-401-581816</u>	Air Card/Wireless	1,920.00	1,923.49	1,920.00	1,856.01	1,920.00	1,063.72	1,920.00

125-401-587523

	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	Defined Budgets 2023 Proposed Budget
Fleet Management Lease Paym	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Department: 401 - COMMISSIONERS COURT Total:	393,206.00	383,214.47	394,811.00	377,139.23	518,733.00	286,612.43	798,532.00

July & August Budget Chaos



2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax 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). ¹	\$ 7,436,011,835
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 579,942,346
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 6,856,069,489
4.	2021 total adopted tax rate.	\$ 0.575691 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 39,773,970
	B. 2021 values resulting from final court decisions:	-\$ 39,700,000
	C. 2021 value loss. Subtract B from A. ³	\$ 73,970
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 180,681,554
	B. 2021 disputed value:	-\$ 78,570,933
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 104,110,621
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 104,184,591

¹ Tax Code § 26.012(14)
² Tax Code § 26.012(14)
³ Tax Code § 26.012(13)
⁴ Tax Code § 26.012(13)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 6,960,254,080
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁷	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeprot, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:.....	\$ 2,477,037
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+\$ 99,301,217
	C. Value loss. Add A and B. ⁸	\$ 101,778,254
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:	\$ 9,147,207
	B. 2022 productivity or special appraised value:	-\$ 141,130
	C. Value loss. Subtract B from A. ⁹	\$ 9,006,077
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 110,784,331
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ¹⁰ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,849,469,749
	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 39,431,780
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 332,964
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 39,764,744
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:	\$ 9,303,194,739
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+\$ 5,476,714
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	-\$ 0
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	-\$ 0
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 9,308,671,453

¹ Tax Code § 26.012(13)
² Tax Code § 26.012(13)
³ Tax Code § 26.012(13)
⁴ Tax Code § 26.012(13)
⁵ Tax Code § 26.012(13)
⁶ Tax Code § 26.012(13)
⁷ Tax Code § 26.012(13)
⁸ Tax Code § 26.012(13)
⁹ Tax Code § 26.012(13)
¹⁰ Tax Code § 26.012(13)
¹¹ Tax Code § 26.012(13)
¹² Tax Code § 26.012(13)

2022 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+\$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 663,481,213
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 8,645,190,240
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 511,523,790
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 511,523,790
	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 8,133,666,450
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.488890 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.513460 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.519597 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,960,254,080

¹³ Tax Code § 26.012 and 18D
¹⁴ Tax Code § 26.012
¹⁵ Tax Code § 26.012
¹⁶ Tax Code § 26.012
¹⁷ Tax Code § 26.012(10B)
¹⁸ Tax Code § 26.012(10B)
¹⁹ Tax Code § 26.012(17)
²⁰ Tax Code § 26.012(17)
²¹ Tax Code § 26.012

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 36,165,271
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 295,344	
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 295,344	
E.	Add Line 30 to 31D. \$ 36,460,615	
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . \$ 8,133,666,450	
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. \$ 0.448267 /\$100	
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 125,287	
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 107,055	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000224 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000224 /\$100	

²³ Revised for regulations effective Tax Code § 26.044
²⁴ Tex. Tax Code § 26.044

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ 738,258	
B.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ 641,676	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.001187 /\$100	
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000394 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000394 /\$100	
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0	
B.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0 /\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0	
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100	
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ 0.448885 /\$100	
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0	
B.	Divide Line 40A by Line 32 and multiply by \$100. \$ 0 /\$100	
C.	Add Line 40B to Line 39. \$ 0.448885 /\$100	
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. -or- Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. \$ 0.464595 /\$100	

²⁵ Tex. Tax Code § 26.042
²⁶ Tex. Tax Code § 26.043

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). \$ 0 /\$100	
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid 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. ²⁸ Enter debt amount \$ 5,014,073 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources. - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 5,014,073	
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹ \$ 0	
	Adjusted 2022 debt. Subtract Line 43 from Line 42E. \$ 5,014,073	
45.	2022 anticipated collection rate.	
A.	Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00 %	
B.	Enter the 2021 actual collection rate. 103.00 %	
C.	Enter the 2020 actual collection rate. 100.00 %	
D.	Enter the 2019 actual collection rate. 100.00 %	
E.	If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ 100.00 %	
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E. \$ 5,014,073	
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . \$ 8,645,190,240	
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. \$ 0.057998 /\$100	
49.	2022 voter-approval tax rate. Add Lines 41 and 48. \$ 0.522593 /\$100	
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. \$ /\$100	

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(1)(B) and 26.040(b)
³⁰ Tex. Tax Code § 26.040(b)
³¹ Tex. Tax Code §§ 26.040(b), (b-1) and (b-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.548445 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes
 Counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³² Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,645,190,240
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.513460 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021. 2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . 2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.513460 /\$100 \$ 0.548445 /\$100 \$ 0.548445 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,645,190,240
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.548445 /\$100

³¹ Tex. Tax Code § 26.0413(d)
³² Tex. Tax Code § 26.0413(b)
³³ Tex. Tax Code § 26.0413(d)
³⁴ Tex. Tax Code § 26.0413(d)
³⁵ Tex. Tax Code § 26.0413(d)
³⁶ Tex. Tax Code § 26.0413(d)
³⁷ Tex. Tax Code § 26.0413(d)
³⁸ Tex. Tax Code § 26.0413(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 before the unused increment rate for the prior three years. ³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.548445 /\$100

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.473863 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,645,190,240
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.005783 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.057998 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.537644 /\$100

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(a)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.002(a), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.003(a)(1)
⁴⁴ Tex. Tax Code § 26.0128-a)
⁴⁵ Tex. Tax Code § 26.003(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

SECTION 8: Total Tax Rate

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year. Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.604632 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.604632 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,849,469,749
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 41,414,088
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,133,666,450
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.548445 /\$100


SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.513460 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.548445 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>27</u>	
De minimis rate.	\$ 0.537644 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print here ELLEN O. SHEL BURNE
 Printed Name of Taxing Unit Representative
 sign here 
 Taxing Unit Representative
 8/8/2022
 Date

⁴⁸ Tax Code § 26.042(c)
⁴⁹ Tax Code § 26.042(b)
⁵⁰ Tex. Tax Code §§ 26.040-2) and (d)-3)

WE DID IT!!!



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