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

MARTIN COUNTY A	the second decrease the property of the second second second
	Phone (area code and number)
Taxing Unit Name	martincountytx.com
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.

Ine	No-New-Bayenue Tax Rate Worksheet	AmountRate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 20,364,994,647
2.	2022 tax cellings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	ş <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>20,364,994,647</u>
4.	2022 total adopted tax rate.	ş2068 _/\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values:	ş <u>0</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: B. 2022 disputed value: - \$ 51,000	525 500
	C. 2022 undisputed value. Subtract B from A. 4	\$ 535,500
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	ş <u>535,500</u>

Tex. Tax Code \$26,012(14)

¹ Tex. Tax Code 526.012(14)

¹ Tex. Tax Code \$26.012(13)

^{*} Tex. Tax Code \$26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 20,365,530,147
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. 5	
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: 5 368,480 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:	¸469,320
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: B. 2023 productivity or special appraised value: C. Value loss. Subtract B from A.?	,64,110
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	,533,430
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	
4.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 20,364,996,717
5.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	_{\$} 42,114,813
6.		
7.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	, 42,209,227
	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 12	_s 24,141,348,142
	E. Total 2023 value. Add A and B, then subtract C and D.	24 141 348 142

辅令	No-Rew-Revenuellex Rate Worksheet	Amount/Rate
	Total value of properties under protest or not included on certified appraisal roll. "	(70.4 (201. 2017)
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 14	- 111 (1) (1)
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15	ş <u>0</u>
	A CONTRACT OF THE PROPERTY OF	africal and the same of the sa
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. 16	,0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20, 17	\$ 24,141,348,142
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. 18	<u>s</u> <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. 19	s 9,123,140
		, 9,123,140
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 24,132,225,002
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$.174908_/\$100
_	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. 11	\$/\$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:

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

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

	Voter-Approval To: Rate Workshoot	Amount/Bute
Line 28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	ş.106800 _{/\$100}
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 20,365,530,147

¹³ Tex. Tax Code 526.01(c) and (d)

¹⁴ Tex. Tax Code 526.01(c)

¹⁵ Tex. Tax Code \$26.01(d) 14 Tex. Tax Code \$26.012(6)(B)

[&]quot; Tex. Tax Code \$26.012(6)

¹⁴ Tex Tax Code \$26.012(17)

¹⁵ Tex. Tax Code 526.012(17) 26 Tex. Tax Code 526.04(c)

¹¹ Tex. Tax Code \$26.04(d)

Line	Voter-Approval Tax Rate Workshaet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	ş 21,750,386
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022+5	
	B. 2022 taxes In TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. 5 94,414 E. Add Line 30 to 31D.	, 21,844,800
32.		\$ 24,132,,225,002
33.		s .090521 _{/s100}
34.	Rate adjustment for state criminal justice mandate. 27 If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for 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	ş <u>0</u> /\$100
	A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose	
	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	
	Mayor San	0 /\$100

²² [Reserved for expansion] ¹³ Tex. Tax Code 526.044 ¹⁴ Tex. Tax Code 526.0441

ηe	Voter-Approval (ax has Woodningf		Amount/Reite
6. Rat	e adjustment for county indigent defense compensation. 25	plantinger (11. 110)	
lfn	ot applicable or less than zero, enter 0.	1 1 7 = 54	
	2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide	inigate in a more design	
	appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on	0	
The second secon	June 30, 2023, less any state grants received by the county for the same purpose	\$	
Digital statement	the amount naid by a county to provide	page / Shelin reliberts	, a a ₂ a 101
	the design of the indigent individuals and fund the operations of a public deletider some direct	(114) m/4	the I make
	to the second Code of Colombia December for the period pening unit unit is 2041 and 2000 and	,0	
	June 30, 2022, less any state grants received by the county for the same purpose	0	Strip and
1.	Subtract B from A and divide by Line 32 and multiply by \$100		138.0 (II
	the state of the s	ş <u>O</u> /\$100	October 1965 111
1	Multiply B by 0.05 and divide by Line 32 and Multiply by \$100	reguerous to bings to set but	ş <u>O</u>
	Enter the lesser of C and D. If not applicable, enter 0.		3
7. Rat	e adjustment for county hospital expenditures. ²⁴		contribet.
Ifn	of applicable or less than zero, enter 0.		Committees
	and a light county been tall expenditures. Enter the amount paid by the county or municipality		
	to maintain and onerate an eligible county hospital for the period beginning on any 17 and and	, 0	
	ending on June 30, 2023.	100000	get page
1	3. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality	and be redemand	mercification in
	to maintain and operate an eligible county hospital for the bellog beginning on your it was a single	\$ 0	
	ending on June 30, 2022	0	
١,	Subtract B from A and divide by Line 32 and multiply by \$100		2 1
300	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	\$ 0/\$100	harpeltal I
	and the standard back applicable optor 0		\$ <u>O</u>
1	I KEN DIN DEL CONTROL DE LA CO		
ity:	e adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be for the current tax year under Chapter 109, Local Government Code only applies to a municipality that is considered to be for the current tax year under Chapter 109, Local Government Code only applies to a more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code September 100, 100, 100, 100, 100, 100, 100, 100	ies to municipalities with ection 26.0444 for more	ggar s Oppger s og 12.2 En regis av ar COSS - 182
	the differential confermine 2022. Enter the amount of money appropriated for public	s 0	A Other the
	safety in the budget adopted by the municipality for the preceding fiscal year.	A CONTROL OF THE PARTY.	a president and the
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public	, 0	
	safety during the preceding fiscal year	,	Send and 3
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0 /\$100	Clark teach C
			\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.		-
9. Ad	justed 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$.090521 _/\$100
o. Ad	Justment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that colors are founded by the sales tax gain rate for gain in the sales tax gain rate for gain rate for gain in the sales tax gain rate for gain r	llected and spent addi- or 2023 in Section 3. Other	
	Counties must exclude any amount that was spent for economic development grains from the difference of sales tax spent	\$ <u>0</u> \$ <u>0</u>	And the same of the same
	B. Divide Line 40A by Line 32 and multiply by \$100	4	
	C. Add Line 40B to Line 39.	***	s .090521 /\$10
	23 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.		\$.093689 /\$10
11. 20	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		and the second second
-	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		

³ Tex. Tax Code \$26.0442 3 Tex. Tax Code \$26.0443

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
D41.	area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for prope unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provunit. 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	rty located in the taxing vided for a special taxing	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 27 If the taxing unit does not qualify, do no Disaster Line 41 (Line D41).	ot complete	\$ 0
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and pron debts that: (1) are paid by property taxes,	rincipal that will be paid	
	(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.		F = HH A
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxin meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not included payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, cother evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before the conditions of the conditions.	clude appraisal district ertificate of obligation, or ore including it here. ²⁸	
	Enter debt amount	<u>s</u> 23,424,063	fibra ye
-	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)	-s <u>0</u>	
	D. Subtract amount paid from other resources	-s <u>0</u>	
	E. Adjusted debt. Subtract B, C and D from A.		, 23,424,063
13.	Certified 2022 excess debt collections. Enter the amount certified by the collector. 29		,0
+	Adjusted 2023 debt. Subtract Line 43 from Line 42E.		, 23,424,063
5.	2023 anticipated collection rate.		
-	A. Enter the 2023 anticipated collection rate certified by the collector. 10	97	- 100
		96.27	
	B. Enter the 2022 actual collection rate.	%	
-	C. Enter the 2021 actual collection rate.	92.35	
-	D. Enter the 2020 actual collection rate.	97.40 %	
	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		97 %
6. 2	2023 debt adjusted for collections. Divide Line 44 by Line 45E.		, 24,148,518
7. 2	1023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.		s 24,141,348,142
B. 2	023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		s .0100029 /s100
9. 2	2023 voter-approval tax rate. Add Lines 41 and 48.		
u	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete to nit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. dd Line D41 and 48.	his line if the taxing	\$ <u>0</u> /\$100

⁷⁷ Tex. Tax Code \$26.042(a)
18 Tex. Tax Code \$26.012(7)
19 Tex. Tax Code \$26.012(10) and 26.04(b)
19 Tex. Tax Code \$26.04(b)
19 Tex. Tax Code \$526.04(h), (h-1) and (h-2)

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252 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts	SO23 Tax Rate
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	-,	tax rate.	
0015/	al Milita	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval	.02
	-	THE CHANGE AND DESCRIPTION OF THE PROPERTY.	eldi
il dation were	10.75	Control of the Contro	

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

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 tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. Citles, countles 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

. Ne ser sete, adjusted for sales fax. Subtract Line S4 from Line S7.	58. 2023
voter-approval tax rate, unadjusted for sales tax.* Enter the rate from Line 49, Line D49 (disaster) or Line 50 (countles) as applicable, Voter-Approval Tax Rate Worksheet.	SZOZ .YZ
NNR tax rate, adjusted for sales tax. axing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you dopted the additional sales tax before November 2022.	5T 06
NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	55. 2023
tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	1-30
total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	53. 2023
stes seles tax revenue. Counties exclude any amount that is on thin seles tax fevenue. 30 10.1) 10	bəsəm sT 00. 3 -
le Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for evious four quarters. ²¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. I units that adopted the sales tax before November 2022, enter 0. Seed sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated.	EnixeT
festiblioWast sell sell borrestable.	auf

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

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. 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 installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The A faxing 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,

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.

001\$/ \$	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	.29
001\$/\$	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	.19
s	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tox Rate Worksheet.	.09
CHATTE HOME	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	.68
strationa	Voter-Approval Rate Adjustment for Bollution Control Results memeria Montainette	aur

⁽D16x. Tex Code \$26.0410) " Tex. Tex Code \$26.041(d)

H Tex. Tex Code \$26.041[d)
H Tex. Tex Code \$26.04(c)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. 18 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020; 49
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

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

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

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-appro	val tax rate.	To ad place the policy
	A. Voter-approval tax rate (Line 67)	\$/5100	
	B. Unused increment rate (Line 66)	\$/\$100	
	C. Subtract 8 from A	\$/\$100	SAN EAST IN P. C.
	D. Adopted Tax Rate.	\$/\$100	
	E. Subtract D from C.	\$/5100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approx	/al tax rate.	
	A. Voter-approval tax rate (Line 67)	\$	
	B. Unused increment rate (Line 66).	\$/\$100	g with current aggreg.
-	C. Subtract B from A	\$/\$100	
	D. Adopted Tax Rate.	\$/\$100	
The second second	E. Subtract D from C	\$/\$100	
5.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approv	al tax rate.	
	A. Voter-approval tax rate (Line 65).	\$/\$100	
	B. Unused increment rate (Line 64).	\$/\$100	
-	C. Subtract B from A	\$/\$100	
1	D. Adopted Tax Rate.	\$/\$100	In the same of the con-
	E. Subtract D from C.	\$/\$100	
6.	2023 unused increment rate. Add Lines 63E, 64E and 6SE.		\$/\$100
	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines. Inc. D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with positional sales).		\$/\$100

[&]quot; Tex. Tax Code \$26.013(a)

⁴ Tex. Tax Code \$26.013(c)

[&]quot; Tex. Tax Code 5526.0501(a) and (c)

⁴ Tex. Local Gov't Code \$120.007(d), effective Jan. 1, 2022 4 Tex. Tax Code \$26.063(a)(1)

[&]quot; Tex. Tax Code \$26.012(8-a)

[&]quot; Tex. Tax Code \$26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 45

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

De Minimi Rate-Wolf Charge	Amount/Suto
Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	s .090521 /s100
2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 24,141,348,142
Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	s .002071 /s100
2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	s .100029 /\$100
the second secon	\$.192621 _{/\$100}
	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet 2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.

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.4

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

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

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

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

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

[&]quot; Tex. Tax Code \$26.042(b)

[&]quot; Tex. Tax Code \$26.042(f)

[&]quot; Tex. Tax Code \$26.042(c)

[&]quot; Tex. Tax Code \$26.042(b)

Líne	Emergency Revenue Rate Worksheet	Amount/Re	ite
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	s	_/\$100
SEC	TION 8: Total Tax Rate		
	No-new-revenue tax rate. As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26 Voter-approval tax rate. As applicable, enter the 2023 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: 49 De minimis rate. If applicable, enter the 2023 de minimis rate from Line 72.	\$.174908 \$.193718 \$.192621	_/\$100 _/\$100 /\$100
SEC	TION 9: Taxing Unit Representative Name and Signature		
emple	the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the syce 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 at each of taxable value, in accordance with requirements in the Tax Code. So Marsha Graves	e designated offic appraisal roll or ce	er or ertified

 $\frac{8/10/2023}{\text{\tiny Date}}$

sign here

^{**} Tex. Tax Code \$526.04(c-2) and (d-2)

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

Taxing Unit's Address, City, State, ZIP Code		water The same and	Taxing Unit's Website Address
			martincountytx.com
Taxing Unit Name			Phone (area code and number)
MARTIN COUNTY B	200	The second secon	Continued to the state of the second

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Une	No-New-Revenue Tax Rate Worksheet	Amountoffato
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today, Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax cellings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	ş_20,364,994,647
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 20,364,994,647
4.	2022 total adopted tax rate.	ş .053500 _{/\$100}
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values:	Consultation of the consul
	C. 2022 value loss. Subtract B from A. ³	ş <u>0</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: B. 2022 disputed value: - \$ 51,000	MATTER SET OF
	C. 2022 undisputed value. Subtract B from A. 4	, <u>535,500</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	, 535,500

¹ Tex. Tax Code \$26.012(14) ² Tex. Tax Code \$26.012(14)

¹ Tex. Tax Code \$26.012(13)

^{*}Tex. Tax Code \$26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 20,365,530,147
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. 5	<u>, 0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: C. Value loss. Add A and B. 6	_{\$} 469,320
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: B. 2023 productivity or special appraised value: C. Value loss. Subtract 8 from A. 7	_{\$} 64,110
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	,533,430
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	ş <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	s 20,364,996,717
5.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	, 10,895,273
6.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	<u>46,502</u>
7.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16, 10	, 10,941,775
	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. A. Certified values: B. Countles: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: C. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund.	
- 1	E. Total 2023 value. Add A and B, then subtract C and D.	s 24,141,348,142

³ Tex. Tax Code 526.012(15)

⁴ Tex. Tax Code 526.012(15)

⁷ Tex. Tax Code 526.012(15)

⁸ Tex. Tax Code 526.012(13)

⁹ Tex. Tax Code 526.012(13)

¹⁰ Tex. Tax Code 526.012(13)

¹¹ Tex. Tax Code 526.012(13)

¹² Tex. Tax Code 526.012(13)

Line	Northew Resemble Tex Rate Workshift	Autount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	Paris State Service
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. **	gl. 15.11 getaulus - 17 ko f. Sagr Perimonio Sino yaif
4.75755	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
20.	2023 tax ceilings. Countles, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. 16	ş <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17	s 24,141,348,142
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. 16	ş <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	ş <u>9,123,140</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	, <u>9,123,140</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 24,132,225,002
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	ş .045340 _{/\$100}
	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$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:

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

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

	Voter-Approval Tex flate Worksheet	Amount/Bate
Line 28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$.053500 _{/\$100}
	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	s 20,365,530,147

¹³ Tex. Tax Code \$26.01(c) and (d)

[&]quot; Tex. Tax Code \$26.01(c)

¹⁵ Tex. Tax Code \$26.01(d)

[&]quot; Tex. Tax Code \$26.012(6)(B)

[&]quot; Tex. Tax Code \$26.012(6)

[&]quot; Tex. Tax Code \$26.012(17)

[&]quot; Tex. Tax Code \$26.012(17)

line	Voter-Approval Tax Rafe Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	<u>, 10,895,558</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment	
Control of Control	zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0	
5 10	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	, 10,942,060
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	ş <u>24,132,225,002</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	s .045342 _{/\$100}
34.	Rate adjustment for state criminal justice mandate. 23 If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies\$ C. Subtract B from A and divide by Line 32 and multiply by \$100	/\$100 \$ <u>O</u> /\$100
5.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose	
-	B. 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 purpose5	
-	0	/\$100 \$ <u>0</u> /\$100

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

Line	Voter Approval Tex Bate Workshest	Ammuni/Rite
36.	Rate adjustment for county indigent defense compensation. 25	Direction of Long
	If not applicable or less than zero, enter 0.	A COLUMN TO THE REAL PROPERTY OF THE PARTY O
	A. 2023 Indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under	Section 1
	Article 26 044 Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on	Francisco de
	June 30, 2023, less any state grants received by the county for the same purpose	Seat medianti (2
11	B. 2022 Indigent defense compensation expenditures. Enter the amount paid by a county to provide	to a straightful
	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	3
7	lune 30, 2022, less any state grants received by the county for the same purpose	THE RESERVE
	C. Subtract B from A and divide by Line 32 and multiply by \$100	talita de persona de la compansión de la
	50 /5100	njubsteque (8)
		s O
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$
37.	Rate adjustment for county hospital expenditures. 26	tron religion
	if not applicable or less than zero, enter 0.	5 6.73 10 9 m
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and	and the first
	ending on June 30, 2023.	See and
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality	ormoreous III
	to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and	
	O.	E FE
	C. Subtract B from A and divide by Line 32 and multiply by \$100	grander, a si
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	Density 1
	E. Enter the lesser of C and D, if applicable, If not applicable, enter 0.	ş <u>O</u> /\$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 Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public	
	safety in the budget adopted by the municipality for the preceding fiscal year	
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	Spilt send (3)
	C. Subtract B from A and divide by Line 32 and multiply by \$100	goth from the j
	D. Enter the rate calculated in C. If not applicable, enter 0.	ş <u>O</u>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	s .045342 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, countles and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	Series foreston - asy miss of game (gat) - ore
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	G-eter frish CLDS - JAA
	0	PROGRESSION ESSE. J. 1951
	B. Divide Line 40A by Line 32 and multiply by \$100	, .045342 _{/5100}
	C. Add Line 408 to Line 39.	A CONTRACTOR OF STREET
41.	2023 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.	s .046928 /s100

²⁵ Tex. Tax Code \$26.0442 ²⁶ Tex. Tax Code \$26.0443

Line	Voter-Approval Tex Rate Worksheet	/Amount/Rate
D41.	Disaster Line 41 (D41): 2023 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. If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ <u>0</u>
-		
42.	Total 2023 debt to be pald with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Enter debt amount	
	E. Adjusted debt. Subtract B, C and D from A.	\$
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. 29	\$
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. 30	*
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	s
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 24,141,348,142
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	s .046928 /s100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$/\$100

²⁷ Tex. Tax Code 526.042(a) ²⁸ Tex. Tax Code 526.012(7) ²⁸ Tex. Tax Code 526.012(10) and 26.04(b) ²⁸ Tex. Tax Code 526.04(b) ²⁹ Tex. Tax Code 5526.04(h), (h-1) and (h-2)

Line	· Volgrapprovalfick finite Workshiret	AmountAtte
-	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$

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

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

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

Une	Additional value and Ospitar Workshiert	Ampuni/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	5
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. Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	5
53.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$/\$100
55.	2023 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$/\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$
57.	2023 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$/\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$/\$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 Poljution 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. 36	\$
60.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$/\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$/\$100

¹² Tex. Tax Code \$26.041(d) 12 Tex. Tax Code \$26.041(l)

[&]quot; Tex. Tax Code \$26.041(d) # Tex. Tax Code \$26.04(c)

[&]quot; Tex. Tax Code \$26.04(c)

[&]quot; Tex. Tax Code \$26.045(d)

¹⁴ Tex. Tax Code \$26.045(I)

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

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

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

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

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

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

lne	Unused Increment Rate Worksheet		Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-appro	val tax rate.	
	A. Voter-approval tax rate (Line 67)	\$	and solar issues had
	B. Unused increment rate (Line 66)	\$/\$100	
	C. Subtract B from A	\$/\$100	
	D. Adopted Tax Rate.	\$	
	E. Subtract D from C	\$/\$100	
54.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-appro	val tax rate.	
	A. Voter-approval tax rate (Line 67)	\$/\$100	
	B. Unused increment rate (Line 66)	\$/\$100	garphi. Arti g. c
	C. Subtract 8 from A	\$/\$100	
	D. Adopted Tax Rate.	\$/\$100	
	E. Subtract D from C	\$/\$100	4.4000000000000000000000000000000000000
5.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approx	val tax rate.	
	A. Voter-approval tax rate (Line 65)	\$/\$100	
	B. Unused increment rate (Line 64)	\$/\$100	
	C. Subtract B from A	\$/\$100	
	D. Adopted Tax Rate.	\$/\$100	y district delical
	E. Subtract D from C	\$/\$100	
6.	2023 unused increment rate. Add Lines 63E, 64E and 65E.		\$/\$10
7.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following line Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with page 1).	s (as applicable): Line 49, collution control).	\$ /\$10

[&]quot; Tex. Tax Code \$26.013(a)

^{*} Tex. Tax Code \$26.013(c)

^{*1} Tex. Tax Code \$\$26.0501(a) and (c)
*2 Tex. Local Gov't Code \$120.007(d), effective Jan. 1, 2022

[&]quot; Tex. Tax Code \$26.063(a)(1)

[&]quot; Tex. Tax Code 526.012(8-a)

[&]quot; Tex. Tax Code \$26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. 45

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

Une	ne Ahnimprate Worksheit	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$.045342 _{/\$100}
69.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 24,141,348,142
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$.002071 _{/\$100}
71.	2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	s O/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	s .047413 _{/\$100}

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

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

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

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

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

⁴ Tex. Tax Code \$26.042(b)

" Tex. Tax Code \$26.042(b)

[&]quot; Tex. Tax Code \$26.042(f)

⁴ Tex. Tax Code \$26.042(c)

Line	Emergen by Revenue Rate Worksheet		Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control (taxing units with the unused increment rate).	: Line 49, ol) or Line 67	/\$100
SEC	TION 8: Total Tax Rate		
Indica	No-new-revenue tax rate. As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26		.045340/5100
I I	Voter-approval tax rate	ax),	.046928/s100 .047413/s100
	TION 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 tl byee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing u ate of taxable value, in accordance with requirements in the Tax Code. ⁵⁹	hat you are the d init's certified app	esignated officer or oraisal roll or certified
Her	Printed Name of Taxing Unit Representative		
sign	1 man Danie 8/10/2023		
	Taxing Unit Representative Date		

Form 50-856

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

MARTIN COUNTY C	The state of the s
Taxing Unit Name	Phone (area code and number)
	martincountytx.com
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 appraisar 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 S0-858 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, ax Rate Worksheet	Amount/Bate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax cellings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	ş_20,361,443,167
2.	2022 tax cellings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	ş <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 20,361,443,167
4.	2022 total adopted tax rate.	s.016100_/s100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: B. 2022 values resulting from final court decisions: C. 2022 value loss. Subtract 8 from A.3	ş <u>0</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: B. 2022 disputed value: C. 2022 undisputed value. Subtract B from A.4	_{\$} 535,500
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	, <u>5</u> 35,500

¹ Tex. Tax Code \$26.012(14)

Tex. Tax Code 526.012(14)

Tex. Tax Code \$26.012(13)

^{*}Tex. Tax Code \$26.012(13)

Íne	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 20,361,978,667
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. 5	<u>, 0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 99,070	<u>\$467,550</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: B. 2023 productivity or special appraised value: C. Value loss. Subtract B from A. 7	,64,110
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	, 531,660
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	ş <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 20,361,447,007
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$\frac{20,361,447,007}{\$3,278,192}
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors, Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	, 14,206
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	,3,292,398
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: C. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. Tax increment financing: Deduct that will be included in Line 23 below. Tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. Tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. Tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund.	
		s 24,137,916,202

³ Tex, Tax Code \$26.012(15) ⁴ Tex. Tax Code \$26.012(15) ⁵ Tex. Tax Code \$26.012(15) ⁵ Tex. Tax Code \$26.03(c) ⁶ Tex. Tax Code \$26.012(13) ¹⁶ Tex. Tax Code \$26.012(13) ¹⁷ Tex. Tax Code \$26.012(23) ¹⁸ Tex. Tax Code \$26.012(23) ¹⁹ Tex. Tax Code \$26.03(c)

Line	No-Nav-Revenue hax Rate Workshire)	Amount/Alate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	for the second
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 14.	grig grander i sig per militi
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15	s_0
		Tuffer
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. 16	ş <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C, Subtract Line 20. 17	\$ 24,137,916,202
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. 18	ş <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. 19	ş 9,117,140
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	s 9,117,140
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	ş 24,128,799,062
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 29	s .013645 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$

SECTION 2: Voter-Approval Tax Rate

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

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

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

A STATE OF	Voter-Approval Fax Hate Worksbeet	AmetraVESTe
Line 28.	The state of the s	\$.016100 _{/\$100}
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	s 20,361,978,667

¹³ Tex. Tax Code \$26.01(c) and (d)

Page 3

[&]quot; Tex. Tax Code \$26.01(c)

¹⁵ Tex. Tax Code 526.01(d)

[&]quot; Tex. Tax Code 526.012(6)(B)

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

[&]quot; Tex. Tax Code \$26.012(17) " Tex. Tax Code \$26.04(c)

¹¹ Tex. Tax Code \$26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	<u>\$3,278,278</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 05	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	<u>,3,292,484</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 24,128,799,062
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	, .013645 /5100
34.	Rate adjustment for state criminal justice mandate. 23 If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. 8. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	s O /\$100
35.	Rate adjustment for indigent health care expenditures. 24 If not applicable or less than zero, enter 0. A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose	
	B. 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	
- Contraction of the Contraction	C. Subtract B from A and divide by Line 32 and multiply by \$100	ş O /5100
		7,5100

¹² [Reserved for expansion] ¹³ Tex. Tax Code §26.044 ¹⁴ Tex. Tax Code §26.0441

Llo	Voja-appavalnovitateWorkstock		AmountAtto
36,	Rate adjustment for county Indigent defense compensation. 35		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
	If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose	s <u>0</u>	I and
	B. 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	ş <u>0</u>	The second secon
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0/\$100	A reason of the reason of the
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	ş <u>0</u>	Figure (E)
	E. Enter the lesser of C and D. If not applicable, enter 0.		s <u>O</u>
37.	If not applicable or less than zero, enter 0. A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and	.0	
	ending on June 30, 2023. B. 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	olak contl g Socialis - h
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0/\$100	Reservant of the
	D. Multiply 8 by 0.08 and divide by Line 32 and multiply by \$100	\$	0
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0
38.	ity for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only appl a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code So information.	les to municipanties with	gh. 2002 August Ang
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0	
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0	Entering 1
	C. Subtract 8 from A and divide by Line 32 and multiply by \$100	\$ 0/\$100	100 100 10
	D. Enter the rate calculated in C. If not applicable, enter 0.		ş <u>O</u>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	A Particular Control of the Control	\$.013645_/\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, countles and hospital districts that col tional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for taxing units, enter zero.	lected and spent addi- or 2023 in Section 3. Other	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$0	
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0	s .013645 /s100
	C. Add Line 40B to Line 39.		
41.	2023 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.		ş <u>.014122</u> _{/\$100}

[™] Tex. Tax Code \$26.0442 ™ Tex. Tax Code \$26.0443

Line	Voter-Approval Tax Rate Worksheet	/Amount/Rate
D41.	Disaster Line 41 (D41): 2023 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. If the taxing unit does not qualify, do not complete	
	Disaster Line 41 (Line D41).	\$ 0/\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and	
	(4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁴	
	Enter debt amounts O	an plan
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D. Subtract amount paid from other resources	ARRIVAL L
	E. Adjusted debt. Subtract 8, C and D from A.	\$ 0
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. 29	<u>\$0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2023 anticipated collection rate.	
	A. Enter the 2023 anticipated collection rate certified by the collector. 30	product A
	B. Enter the 2022 actual collection rate	
	C. Enter the 2021 actual collection rate	Section 1995
	0	- M. S.
	D. Enter the 2020 actual collection rate	25.4(200) 10 (3)
	E. If the anticipated collection rate in A is lower than actual collection rates in 8, 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%. 11	0%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	s <u>0</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	s 24,137,916,202
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	s <u>O</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	s .014122 /s100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$/\$100

¹⁷ Tex. Tax Code \$26.042(a)
14 Tex. Tax Code \$26.012(7)
15 Tex. Tax Code \$26.012(10) and 26.04(b)
16 Tex. Tax Code \$26.04(h), (h-1) and (h-2)

001\$/	the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval	COUNTIES ONLY. Add together tax rate.
Ole Biving Grade	THE BEST OWN OT SHE KNOW ON THE SHOW	

SECTION 3: NMR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes. Cocal voters by election must approve imposing or abolishing the additional sales. 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.

Cities, counties and hospital districts may tevy a sales tax specifically to reduce property takes, counties and hospital districts may tevy a sales tax specificality to reduce its MMR and voter-approval tax independent approved, the taxing unit must reduce its MMR and voter-approval tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

additional sales tax.

001\$/	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	.83
0015/	2023 voter-approval tax rate, unadjusted for sales tax,* Enter the rate from Line 49, Line D49 (disaster) or Line 50 (countles) as applicable, of the Voter-Approval Tax Rate Worksheet.	.72
001\$/ \$	2023 WNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	.99
001\$/ \$	2023 NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	.25.
001\$/\$	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	.42
 \$	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	.52
EC policy	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. The sales has a sales tax in Wovember 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, 0.00). The sales tax in Wovember 2022 or in May 2023. Multiply the sales tax in Wovember 2022. Work to 200, or	.22
	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxable Sales. For taxing units that adopted the sales tax before November 2022, enter 0.	120
Meaninging.	Latin-Noll vali at thre eal land this ba	app

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

A faxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of all, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission for pollution control. The taxing unit are 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.

001\$/	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	.29
0015/	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	.19
	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	.09
Tree Can Vision III	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter of the letter. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	.65
Staffghuotnis	teeritation amenialises forthoo neithios rotanistica estal leverquantos.	Súl

⁽b) 140.052 abo) xsT xsT u (i) 140.052 abo) xsT xsT u (b) 140.052 abo) xsT xsT u

^{**} Tex. Tex Code \$26.041(d)

** Tex. Tex Tex Code \$26.04(k)

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

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

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

- a tax year before 2020; 46
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 41 or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 45

Line	Unused Increment Rate Worksheet	W WAR	Amount/Rate
63,	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-appro	oval tax rate.	
	A. Voter-approval tax rate (Line 67)	\$/\$100	
	B. Unused increment rate (Line 66).	\$/\$100	erte waard genteed
	C. Subtract B from A	\$/\$100	35 (750 w ng
	D. Adopted Tax Rate.	\$/\$100	
	E. Subtract D from C	\$/\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-appro	val tax rate.	
	A. Voter-approval tax rate (Line 67)	\$/\$100	
	B. Unused increment rate (Line 66).	\$/\$100	
	C. Subtract B from A	\$/\$100	
	D. Adopted Tax Rate,	\$/\$100	
	E. Subtract D from C	\$/\$100	
55.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approx	val tax rate.	
	A. Voter-approval tax rate (Line 65)	\$/\$100	
	B. Unused increment rate (Line 64).	\$/\$100	
	C. Subtract B from A	\$/\$100	
-	D. Adopted Tax Rate.	\$	
	E. Subtract D from C	\$/\$100	
6.	2023 unused increment rate. Add Lines 63E, 64E and 65E.		\$/\$100
7.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following line. Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with p	s (as applicable): Line 49, ollution control).	\$/\$100

[&]quot; Tex. Tax Code \$26.013(a)

^{**} Tex. Tax Code \$26.013(c)

** Tex. Tax Code \$526.0501(a) and (c)

[&]quot; Tex. Local Gov't Code \$120.007(d), effective Jan. 1, 2022

[&]quot; Tex. Tax Code \$26.063(a)(1)
" Tex. Tax Code \$26.012(8-a)

[&]quot; Tex. Tax Code \$26.063(a)(1)

SECTION 6: De Minimis Rate

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

De Minimis Rate Worksheet	Ameuni Bate:
	s .013645 /s100
	\$ 24,137,916,202
	ş.002071 _{/\$100}
	ş <u>O</u>
	s.015716 /s100
	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet 2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. Rate necessary to Impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. 2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. De minimis rate. Add Lines 68, 70 and 71.

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.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. 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/Revenite Rate Worksheet	Amhunt/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$/\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100.49	\$

[&]quot; Tex. Tax Code \$26.042(b)

⁴ Tex. Tax Code \$26.042(f) 4 Tex. Tax Code \$26.042(c)

^{*} Tex. Tax Code \$26.042(c)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line (taxing units with the unused increment rate).	67 \$/\$100
SEC	TION 8: Total Tax Rate	
N A I	te the applicable total tax rates as calculated above. Non-new-revenue tax rate. It is applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 28 Voter-approval tax rate. It is applicable, enter the 2023 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: 49 Deminimis rate. It is applicable, enter the 2023 deminimis rate from Line 72.	\$.013645 /5100 \$.014122 /5100 \$.015716 /5100
SEC	TION 9: Taxing Unit Representative Name and Signature	
emplo estima	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 a syee 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 of taxable value, in accordance with requirements in the Tax Code. See Marsha Graves	e the designated officer or fled appraisal roll or certified
sign		

^{**} Tex. Tax Code 5526.04(c-2) and (d-2)