# 2023 Tax Rate Calculation Worksheet

**Taxing Units Other Than School Districts or Water Districts**

---

**Paris Junior College**

**Taxing Unit Name:**

2400 Clarksville St., Paris, 75460

**Taxes Unit Address:** City, State, ZIP Code

---

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NRR) tax rate and voter-approval rate for the taxing unit. These 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 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 58-639 Tax Rate Calculation Worksheet, School District without Chapter 314 Agreements or Comptroller Form 50-864 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 I: No-New-Revenue Tax Rate

The NRR 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 NRR tax rate should decrease.

The NRR rate for a county is the sum of the NRR tax rates calculated for each type of tax in 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 NRR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

---

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount/Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>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 25.256(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. 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).</td>
<td>$5,375,621,675</td>
</tr>
<tr>
<td>2.</td>
<td>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.</td>
<td>$814,679,445</td>
</tr>
<tr>
<td>3.</td>
<td>Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.</td>
<td>$4,760,542,230</td>
</tr>
<tr>
<td>4.</td>
<td>2022 total adopted tax rate.</td>
<td>$0.07490001</td>
</tr>
<tr>
<td>5.</td>
<td>2022 Taxable Value lost because court appeals of ARB decisions reduced 2021 appraised Value.</td>
<td>$10,333,910</td>
</tr>
<tr>
<td>A.</td>
<td>Original 2022 ARB values.</td>
<td>$10,333,910</td>
</tr>
<tr>
<td>B.</td>
<td>2022 values resulting from final court decisions.</td>
<td>$9,250,600</td>
</tr>
<tr>
<td>C.</td>
<td>2022 value loss. Subtract B from A.</td>
<td>$1,083,310</td>
</tr>
<tr>
<td>6.</td>
<td>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</td>
<td>$0</td>
</tr>
<tr>
<td>A.</td>
<td>2022 ARB certified value.</td>
<td>$0</td>
</tr>
<tr>
<td>B.</td>
<td>2022 disputed value.</td>
<td>$0</td>
</tr>
<tr>
<td>C.</td>
<td>2022 undisputed value. Subtract B from A.</td>
<td>$0</td>
</tr>
<tr>
<td>7.</td>
<td>2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.</td>
<td>$1,083,310</td>
</tr>
</tbody>
</table>

---

1. Tax Code § 23.332(1)
2. Tax Code § 23.332(2)
3. Tax Code § 23.332(3)

---

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

50-856 • 6-30-18

---

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount/Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td>2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.</td>
<td>$4,761,665,540</td>
</tr>
</tbody>
</table>
10. 2023 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 exemption amount and the increased exemption amount. Do not include value lost due to footprint, 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: $1,533,080
B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + $7,966,101
C. Value loss. Subtract A and B: $9,499,161

11. 2023 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: $0
B. 2023 productivity or special appraised value: $0
C. Value loss. Subtract B from A: $0

12. Total adjustments for lost value. Add Lines 9, 10C and 11C: $9,499,161

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 2023 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 180, enter 0: $0

14. 2023 total value. Subtract Line 12 and Line 13 from Line B: $4,792,166,379

15. Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by $180: $3,559,372

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 Sections 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: $3,274

17. Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16: $3,562,646

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: $5,930,474,330
B. Counties: Include railroad rolling stock value certified by Comptroller's office: + $0
C. Pollution control and energy storage system exemptions: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $0
D. Tax Increment financing: Deduct the 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: - $0
E. Total 2023 value. Add A and B, then subtract C and D: $5,930,474,330

For additional copies, visit comptroller.texas.gov/taxes/property-tax
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.  

\[ \text{Total taxable value} = \text{Line 18E and 19E} \]

\[ \text{Line 19E} = 694,395,873 \]


\[ \text{Line 20} = 5,442,382,154 \]

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.  

\[ \text{Line 20} = 0 \]

23. **Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected or on or affixed to land. New additions to existing improvements may be included if this appraisal 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.  

\[ \text{Line 20} = 79,424,679 \]

24. **Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.  

\[ \text{Line 20} = 79,424,679 \]


\[ \text{Line 20} = 5,362,957,475 \]

26. **2023 NRR tax rate.** Divide Line 17 by Line 25 and multiply by $100.  

\[ \text{Line 20} = 0.086430 \]

27. **COUNTIES ONLY.** Add together the NRR tax rates for each type of tax the county levies. The total is the 2023 county NRR tax rate.  

\[ \text{Line 20} = 0.000000 \]

### 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 current year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenues.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of the county’s 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 NRR tax rate to be higher than the voter-approval tax rate.

<table>
<thead>
<tr>
<th>Line</th>
<th>Voter-Approval Tax Rate Worksheet</th>
<th>Amount Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>28.</td>
<td>2023 M&amp;O tax rate. Enter the 2022 M&amp;O tax rate.</td>
<td>$0.074900</td>
</tr>
<tr>
<td>29.</td>
<td>2023 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.</td>
<td>$4,781,665,540</td>
</tr>
</tbody>
</table>

---

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)
32. Adjusted 2023 taxable value. Enter the amount in Line 25 of the Mo-Now-Revenue Tax Rate Worksheet .......................................................... $ 5,362,957,475
33. 2023 NCR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by $100. .......................................................... $ 0.066667,5100

34. Rate adjustment for state criminal justice mandate. If not applicable or less than zero, enter 0.
A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0
B. 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. .......................................................... $ 0
C. Subtract B from A and divide by Line 32 and multiply by $100. ......................................................................................... $ 0.000000,5100
D. Enter the rate calculated in C. If not applicable, enter 0. ......................................................................................... $ 0.000000,5100

35. Rate adjustment for indigent health care expenditures. If not applicable or less than zero, enter 0.
A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .......................................................... $ 0
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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .......................................................... $ 0
C. Subtract B from A and divide by Line 32 and multiply by $100. ......................................................................................... $ 0.000000,5100
D. Enter the rate calculated in C. If not applicable, enter 0. ......................................................................................... $ 0.000000,5100

36. Rate adjustment for county indigent defense compensation. If not applicable or less than zero, enter 0.
A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26, Chapter 144, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023. ......................................................................................... $ 0
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, Chapter 144, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023. ......................................................................................... $ 0
C. Subtract B from A and divide by Line 32 and multiply by $100. ......................................................................................... $ 0.000000,5100
D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. ......................................................................................... $ 0.000000,5100
E. Enter the lesser of C and D. If not applicable, enter 0. ......................................................................................... $ 0.000000,5100

37. Rate adjustment for county hospital expenditures. If not applicable or less than zero, enter 0.
A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. ......................................................................................... $ 0
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, 2022 and ending on June 30, 2023. ......................................................................................... $ 0
C. Subtract B from A and divide by Line 32 and multiply by $100. ......................................................................................... $ 0.000000,5100
D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. ......................................................................................... $ 0.000000,5100
E. Enter the lesser of C and D. If applicable. If not applicable, enter 0. ......................................................................................... $ 0.000000,5100

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 population of over 100,000 and includes various determinations in the Office of the Comptroller's Tax Code Section 29.0014 for more
a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 23.0444 for more information.

A. Amount appropriated for public safety in 2023. Enter the amount of money appropriated for public safety 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

C. Subtract B from A and divide by Line 32 and multiply by $100 $ 0.000000

D. Enter the rate calculated in C. If not applicable, enter 0. $ 0.000000


40. Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties, 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.

A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. $ 0

B. Divide Line 40A by Line 32 and multiply by $100 $ 0.000000

C. Add Line 40B to Line 39. $ 0.066563

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. $ 0.071886

Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.033.

For additional copies, visit comptroller.texas.gov/taxes/property-tax

#### Line 42. Voter-Approval Tax Rate Worksheet

**D47.** Disaster Line 47 (D47): 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 13.35 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 taxing unit in the 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 47 (Line D47). $

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. Enter debt amount: $ 0

B. Subtract unencumbered fund amount used to reduce total debt: $ 0

C. Subtract certified amount spent on sales tax to reduce debt (enter zero if none): $ 0

D. Subtract amount paid from other resources: $ 0

E. Adjusted debt. Subtract B, C, and D from A. $ 0

43. Certified 2022 excess debt collections. Enter the amount certified by the collector. $ 0

44. Adjusted 2022 debt. Subtract Line 43 from Line 42. $ 0

45. 2023 anticipated collection rate.

A. Enter the 2023 anticipated collection rate certified by the collector. % 98.00

B. Enter the 2022 actual collection rate. % 97.29

C. Enter the 2021 actual collection rate. % 98.06

D. Enter the 2020 actual collection rate. % 97.99

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 actual collection rates in B, C, and D, enter the...
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (Rate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>46.</td>
<td>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</td>
<td>$0</td>
</tr>
<tr>
<td>47.</td>
<td>2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.</td>
<td>$5,442,382,154</td>
</tr>
<tr>
<td>48.</td>
<td>2023 debt rate. Divide Line 46 by Line 47 and multiply by $100.</td>
<td>$0.000000 / $100</td>
</tr>
<tr>
<td>49.</td>
<td>2023 voter approval tax rate. Add Lines 41 and 48.</td>
<td>$0.071888 / $100</td>
</tr>
</tbody>
</table>

**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 sales 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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (Rate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>50.</td>
<td><strong>COUNTIES ONLY.</strong> Add together the voter approval tax rates for each type of tax the county issues. The total is the 2023 county voter approval tax rate.</td>
<td>$0.000000 / $100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (Rate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>51.</td>
<td><strong>Taxable Sales.</strong> 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. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.</td>
<td>$________</td>
</tr>
<tr>
<td></td>
<td>Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate. (19, 2015, or 2025, as applicable) and multiply the result by .95. ** - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</td>
<td>$________</td>
</tr>
<tr>
<td>52.</td>
<td><strong>Estimated sales tax revenue.</strong> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</td>
<td>$________</td>
</tr>
<tr>
<td></td>
<td>Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate. (19, 2015, or 2025, as applicable) and multiply the result by .95. ** - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</td>
<td>$________</td>
</tr>
<tr>
<td>53.</td>
<td>2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.</td>
<td>$________</td>
</tr>
<tr>
<td>54.</td>
<td>Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by $100.</td>
<td>$________ / $100</td>
</tr>
<tr>
<td>55.</td>
<td>2023 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.</td>
<td>$________ / $100</td>
</tr>
<tr>
<td>56.</td>
<td>2022 NNR tax rate, adjusted for sales tax.</td>
<td>$________ / $100</td>
</tr>
<tr>
<td></td>
<td>Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.</td>
<td>$________ / $100</td>
</tr>
<tr>
<td>57.</td>
<td>2023 voter approval tax rate, unadjusted for sales tax.** Enter the rate from Line 49, Line 49 (disaster) or Line 50 (county) as applicable, of the Voter Approval Tax Rate Worksheet.</td>
<td>$________ / $100</td>
</tr>
<tr>
<td>58.</td>
<td>2023 voter approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</td>
<td>$________ / $100</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount (Rate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>59.</td>
<td>Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ** The taxing unit shall provide its tax assessor-collector with a copy of the letter.</td>
<td>$________</td>
</tr>
<tr>
<td>60.</td>
<td>2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.</td>
<td>$________</td>
</tr>
</tbody>
</table>
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 S8 (taxing units with the additional sales tax).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49</td>
<td>Line 61</td>
</tr>
<tr>
<td>D49</td>
<td>Line 61</td>
</tr>
<tr>
<td>50</td>
<td>Line 61</td>
</tr>
<tr>
<td>S8</td>
<td>Line 61</td>
</tr>
</tbody>
</table>

For additional copies, visit comptroller.texas.gov/taxes/property-tax
**SECTION 6: De Minimis Rate**

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

<table>
<thead>
<tr>
<th>Line</th>
<th>De Minimis Rate Worksheet</th>
<th>Amount Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>68.</td>
<td>Adjusted 2023 NNR M&amp;O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet</td>
<td></td>
</tr>
<tr>
<td>69.</td>
<td>2023 total taxable value. Enter the amount on Line 21 of the No-Net-Revenue Tax Rate Worksheet</td>
<td></td>
</tr>
<tr>
<td>70.</td>
<td>Rate necessary to impose $500,000 in taxes. Divide $500,000 by Line 69 and multiply by $100.</td>
<td></td>
</tr>
<tr>
<td>71.</td>
<td>2013 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet</td>
<td></td>
</tr>
</tbody>
</table>

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

The tax rate after the end of the disaster calculation time period detailed in Tax Code section 26.042(a), a taxing unit that calculated its voter-approved tax rate in the manner provided for a special taxing unit due to a disaster must include its emergency revenue rate 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-approved tax rate without holding an election in the prior year.

This section does not apply if a taxing unit is continuing to calculate its voter-approved 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Emergency Revenue Rate Worksheet</th>
<th>Amount Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>73.</td>
<td>2022 adopted tax rate. Enter the rate in Line 4 of the No-Net-Revenue Tax Rate Worksheet</td>
<td></td>
</tr>
<tr>
<td>74.</td>
<td>Adjusted 2022 voter-approved tax rate. Use the taxing unit’s Tax Rate Calculation Worksheet from the prior year(s) to complete this line.</td>
<td></td>
</tr>
<tr>
<td>75.</td>
<td>Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.</td>
<td></td>
</tr>
<tr>
<td>76.</td>
<td>Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-Net-Revenue Tax Rate Worksheet</td>
<td></td>
</tr>
<tr>
<td>77.</td>
<td>Emergency revenue. Multiply Line 75 by Line 76 and divide by $100.</td>
<td></td>
</tr>
<tr>
<td>78.</td>
<td>Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-Net-Revenue Tax Rate Worksheet</td>
<td></td>
</tr>
<tr>
<td>79.</td>
<td>Emergency revenue rate. Divide Line 77 by Line 78 and multiply by $100.</td>
<td></td>
</tr>
</tbody>
</table>

---

* Tex. Tax Code §23.053(1)
* Tex. Tax Code §23.043
* Tex. Tax Code §23.052(1)
* Tex. Tax Code §23.052(2)
SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ........................................ $0.066430, .0100
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. ......................................... $0.071888, .0100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line 49 (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. .................................................... $, .0100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

Print here: Pat Loven

Sign here: [Signature]

July 27, 2023

Date