

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

RFM-FARM MARKET ROAD (2024)

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ Tex. Tax Code § 26.012(14)	\$661,758,542
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ² Tex. Tax Code § 26.012(14)	\$0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$661,758,542
4.	Prior year total adopted tax rate.	0.10051260
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div><div>A. Original prior year ARB values:</div><div>\$0</div><div>B. Prior year values resulting from final court decisions:</div><div>\$0</div><div>C. Prior year value loss. Subtract B from A.³ Tex. Tax Code § 26.012(13)</div></div>	\$0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div><div>A. Prior year ARB certified value:</div><div>\$0</div><div>B. Prior year disputed value:</div><div>\$0</div><div>C. Prior year undisputed value. Subtract B from A.⁴ Tex. Tax Code § 26.012(13)</div></div>	\$0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$661,758,542
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ^{13 Tex. Tax Code § 26.01(c) and (d)}</p> <p>A. Current year 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 Tex. Tax Code § 26.01(c)</p> <p>B. Current year 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 Tex. Tax Code § 26.01(d)}</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ^{16 Tex. Tax Code § 26.012(6)(B)}	\$0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20 ^{17 Tex. Tax Code § 26.012(B)}	\$504,884,218
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ^{18 Tex. Tax Code § 26.012(17)}	\$0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ^{19 Tex. Tax Code § 26.012(17)}	\$1,095,172.00
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$1,095,172.00
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$503,789,046
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100 ^{20 Tex. Tax Code § 26.04(c)}	0.1319436
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ^{21 Tex. Tax Code § 26.04(d)}	0.93955290

Texas Comptroller of Public Accounts

Form 50-856

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.

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. 26 Tex. Tax Code § 26.042</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	0.00000000
37.	<p>Rate adjustment for county hospital expenditures. 26 Tex. Tax Code § 26.043</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	0.00000000
38.	<p>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.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Enter the lesser of C If not applicable, enter 0.</p> <p style="text-align: right;">0</p>	0.00000000
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.13263701
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>C. Add Line 40B to Line 39.</p>	0.13263701
41.	<p>Current year 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.</p>	0.13727900

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ^{32 Tex. Tax Code § 26.041(e)} Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ^{33 Tex. Tax Code § 26.041(i)} Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ^{34 Tex. Tax Code § 26.041(d)} - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95..	\$0
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$504,884,218
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	Current year NNR tax rate, unadjusted for sales tax. ^{35 Tex. Tax Code § 26.04(e)} Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$0
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ^{37 Tex. Tax Code § 28.045(d)} The taxing unit shall provide its tax assessor-collector with a copy of the letter. ^{38 Tex. Tax Code § 28.045(i)}	\$0
60.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$504,884,218
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

73.	De minimis rate. Add Lines 69, 71 and 72.	0.23166962
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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. ⁴⁸ Tex. Tax Code §26.042(b)

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. ⁴⁹ Tex. Tax Code §26.042(f)

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).

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

HHI-HIGGINS LIPSCOMB HOSPITAL (2024)

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.

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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.

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SECTION 1: No-New-Revenue Tax Rate

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

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

While uncommon, it is possible for a taxing unit

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ Tex. Tax Code § 26.012(14)	\$311,040,678
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ² Tex. Tax Code § 26.012(14)	\$0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$311,040,678
4.	Prior year total adopted tax rate.	0.01820000
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$0 B. Prior year values resulting from final court decisions: \$0 C. Prior year value loss. Subtract B from A. ³ Tex. Tax Code § 28.012(13)	\$0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$0 B. Prior year disputed value: \$0 C. Prior year undisputed value. Subtract B from A. ⁴ Tex. Tax Code § 26.012(13)	\$0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

2024 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$311,040,678
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³ Tex. Tax Code § 26.01(c) and (d)</p> <p>A. Current year 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 Tex. Tax Code § 26.01(c)</p> <p style="text-align: right;">\$0</p> <p>B. Current year 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 Tex. Tax Code § 26.01(d)</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$0</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p>
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ Tex. Tax Code § 26.012(6)(B)</p>	\$0
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20 ¹⁷ Tex. Tax Code § 26.012(6)</p>	\$226,754,514
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ Tex. Tax Code § 26.012(17)</p>	\$0
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ Tex. Tax Code § 26.012(17)</p>	\$277,219.00
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$277,219.00
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$226,477,295
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100 ²⁰ Tex. Tax Code § 26.04(c)</p>	0.0249788
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ Tex. Tax Code § 26.04(d)</p>	0.00000000

Texas Comptroller of Public Accounts

Form 50-856

SECTION 2: Voter-Approval Tax Rate

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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.

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Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. 25 Tex. Tax Code § 26.042</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	0.00000000
37.	<p>Rate adjustment for county hospital expenditures. 28 Tex. Tax Code § 26.043</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	0.00000000
38.	<p>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.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Enter the lesser of C If not applicable, enter 0.</p> <p style="text-align: right;">0</p>	0.00000000
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.02499562
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>C. Add Line 40B to Line 39.</p>	0.02499562
41.	<p>Current year 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.</p>	0.02699527

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Tex. Tax Code § 26.041(d) Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Tex. Tax Code § 26.041(i) Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ Tex. Tax Code § 26.041(d) - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95..	\$0
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$226,754,514
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Tex. Tax Code § 26.04(c) Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$0
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ Tex. Tax Code § 26.045(d) The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ Tex. Tax Code § 26.045(i)	\$0
60.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$226,754,514
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

73.	De minimis rate. Add Lines 69, 71 and 72.	0.24549840
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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. ^{48 Tex. Tax Code §26.042(b)}

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. ^{49 Tex. Tax Code §26.042(f)}

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).

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts
HFO-FOLLETT HOSPITAL (2024)

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet. The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease. The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies. While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ Tex. Tax Code § 26.012(14)	\$110,373,410
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ² Tex. Tax Code § 26.012(14)	\$0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$110,373,410
4.	Prior year total adopted tax rate.	0.06253220
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div>A. Original prior year ARB values: \$0</div> <div>B. Prior year values resulting from final court decisions: \$0</div> <div>C. Prior year value loss. Subtract B from A.³ Tex. Tax Code § 26.012(13)</div>	\$0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div>A. Prior year ARB certified value: \$0</div> <div>B. Prior year disputed value: \$0</div> <div>C. Prior year undisputed value. Subtract B from A.⁴ Tex. Tax Code § 26.012(13)</div>	\$0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$110,373,410
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ^{13 Tex. Tax Code § 26.01(c) and (d)}</p> <p>A. Current year 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 Tex. Tax Code § 26.01(c)</p> <p>B. Current year 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 Tex. Tax Code § 26.01(d)}</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ^{16 Tex. Tax Code § 26.012(6)(B)}	\$0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20 ^{17 Tex. Tax Code § 26.012(8)}	\$74,036,573
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ^{18 Tex. Tax Code § 26.012(17)}	\$0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ^{19 Tex. Tax Code § 26.012(17)}	\$395,139.00
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$395,139.00
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$73,641,434
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100 ^{20 Tex. Tax Code § 26.04(c)}	0.0936764
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ^{21 Tex. Tax Code § 26.04(d)}	0.00000000

Texas Comptroller of Public Accounts

Form 50-856

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.

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. <small>25 Tex. Tax Code § 26.042</small></p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;">0.00000000</p>
37.	<p>Rate adjustment for county hospital expenditures. <small>26 Tex. Tax Code § 26.043</small></p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p style="text-align: right;">0.00000000</p>
38.	<p>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.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Enter the lesser of C If not applicable, enter 0.</p> <p style="text-align: right;">0</p>	<p style="text-align: right;">0.00000000</p>
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<p style="text-align: right;">0.09372295</p>
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>C. Add Line 40B to Line 39.</p>	<p style="text-align: right;">0.09372295</p>
41.	<p>Current year 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.</p>	<p style="text-align: right;">0.09000000</p>

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ^{32 Tex. Tax Code § 26.041(d)} Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ^{33 Tex. Tax Code § 26.041(i)} Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ^{34 Tex. Tax Code § 26.041(d)} - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95..	\$0
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$74,036,573
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	Current year NNR tax rate, unadjusted for sales tax. ^{35 Tex. Tax Code § 26.04(c)} Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$0
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ^{37 Tex. Tax Code § 26.045(d)} The taxing unit shall provide its tax assessor-collector with a copy of the letter. ^{38 Tex. Tax Code § 26.045(l)}	\$0
60.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$74,036,573
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

73.	De minimis rate. Add Lines 69, 71 and 72.	0.76906485
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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.^{48 Tex. Tax Code §26.042(b)}

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.^{49 Tex. Tax Code §26.042(f)}

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).

District Name: BOOKER ISD
County-District No.: 148-901
Run Date: 22-Aug-24

SS#4 - R10
6/25/24

1	2023-24 Tier I State Aid	2,555,553
2	2023-24 Tier II State Aid	551,111
3	2023-24 M&O Tax Collections, Net of Recapture	1,564,000
4	2023-24 Net Total State/Local Revenue	4,670,664
5	2023-24 ADA	302,867
6	2023-24 Net Total State/Local Revenue per ADA (Line 5 / Line 4)	15,421,503
7	2024-25 ADA	302,867
8	2024-25 Total State/Local Revenue Needed to be Maintained (Line 6 x Line 7)	4,670,664
9	2024-25 Tier I Local Share Requirement (includes Tier I recapture)	1243666.161
10	2024-25 Tier I Levy Required for Local Share	1,295,486
11	2024-25 Tier I State Aid	2,608,698
12	2024-25 Balance Needed in Order to Maintain 2023-24 Revenue Level	818,301
13	2024-25 Tier II Golden Penny DTR Needed to Fund Remaining Balance	0.1012
14	2024-25 Tier II Taxes Collected @ Maximum # of Golden Pennies Allowed	139,637
15	2024-25 Tier II Golden Penny DTR @ Maximum Golden Pennies Allowed	0.0770
16	2024-25 Tier II Golden Penny State/Local Revenue @ Maximum Collections	622,388
17	2024-25 Tier II Golden Penny Local Share (LR)	139,637
18	2024-25 M&O Levy Needed for Tier II Golden Penny Local Share (LR)	145,458
19	2024-25 Tier II Golden Penny State Aid @ Max DTR Allowed	482,751
20	2024-25 Remaining Balance Needed (Line 12 - Line 17 - Line 19)	195,912
21	2024-25 Tier II Copper Penny DTR Needed to Fund Remaining Balance	0.0637
22	2024-25 Tier II Taxes Collected @ Maximum # of Copper Pennies Allowed	157,092
23	2024-25 Tier II Copper Penny DTR @ Maximum Copper Pennies Allowed	0.0866
24	2024-25 Tier II Copper Penny State/Local Revenue @ Maximum Collections	195,912
25	2024-25 Tier II Copper Penny Local Share (LR)	115,523
26	2024-25 Tier II Recapture	0
27	2024-25 M&O Levy Needed for Tier II Copper Penny Local	120,336
28	2024-25 Tier II Copper Penny State Aid @ Max DTR Allowed	80,389
29	2024-25 Remaining Net Balance Needed (Line 20 - Line 25 - Line 28)	0
30	2024-25 Levy Needed for Remaining Balance	0
32	2024-25 Local Share of IFA for a Lease-Purchase	0
33	2024-25 Levy Needed for Local Share of IFA Lease-Purchase Local Share	0
34	2024-25 Total Levy Needed (Sum of Lines 10, 18, 27, 30, and 33)	1,561,277
35	2025 Taxable Value	181,819,476
36	2024-25 Rate to Maintain (Line 34 / (Line 35 / 100)) but not less than MCR	0.85870

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

HDA-DARROUZETT HOSPITAL (2024)

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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). <small>1 Tex. Tax Code § 26.012(14)</small>	\$55,121,378
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. <small>2 Tex. Tax Code § 26.012(14)</small>	\$0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$55,121,378
4.	Prior year total adopted tax rate.	0.54999240
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div><div>A. Original prior year ARB values:</div><div>B. Prior year values resulting from final court decisions:</div><div>C. Prior year value loss. Subtract B from A. <small>3 Tex. Tax Code § 26.012(13)</small></div></div>	<div>\$0</div> <div>\$0</div> <div>\$0</div>
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div><div>A. Prior year ARB certified value:</div><div>B. Prior year disputed value:</div><div>C. Prior year undisputed value. Subtract B from A. <small>4 Tex. Tax Code § 26.012(13)</small></div></div>	<div>\$0</div> <div>\$0</div> <div>\$0</div>
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$55,121,378
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <small>5 Tex. Tax Code § 26.012(15)</small>	\$0

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

LINE	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³ Tex. Tax Code § 26.01(c) and (d)</p> <p>A. Current year 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 Tex. Tax Code § 26.01(c)</p> <p style="text-align: right;">\$0</p> <p>B. Current year 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 Tex. Tax Code § 26.01(d)</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$0</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ Tex. Tax Code § 26.012(6)(B)	\$0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20 ¹⁷ Tex. Tax Code § 26.012(6)	\$41,933,694
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ Tex. Tax Code § 26.012(17)	\$0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ Tex. Tax Code § 26.012(17)	\$212,630.00
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$212,630.00
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$41,721,064
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100 ²⁰ Tex. Tax Code § 26.04(c)	0.7263729
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ Tex. Tax Code § 26.04(d)	0.00000000

Texas Comptroller of Public Accounts

Form 50-856

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 revenues.

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.

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. 25 Tex. Tax Code § 26.0442</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;">0.00000000</p>
37.	<p>Rate adjustment for county hospital expenditures. 26 Tex. Tax Code § 26.0443</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year.</p> <p style="text-align: right;">\$0</p> <p>B. Prior year 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p style="text-align: right;">0.00000000</p>
38.	<p>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.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Enter the lesser of C If not applicable, enter 0.</p> <p style="text-align: right;">0</p>	<p style="text-align: right;">0.00000000</p>
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<p style="text-align: right;">0.72664348</p>
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>C. Add Line 40B to Line 39.</p>	<p style="text-align: right;">0.72664348</p>
41.	<p>Current year 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.</p>	<p style="text-align: right;">0.75000000</p>

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ^{32 Tex. Tax Code § 26.041(d)} Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ^{33 Tex. Tax Code § 26.041(i)} Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ^{34 Tex. Tax Code § 26.041(d)} - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95..	\$0
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$41,933,694
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	Current year NNR tax rate, unadjusted for sales tax. ^{35 Tex. Tax Code § 26.04(e)} Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.00000000
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$0
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ^{37 Tex. Tax Code § 26.045(d)} The taxing unit shall provide its tax assessor-collector with a copy of the letter. ^{38 Tex. Tax Code § 26.046(i)}	\$0
60.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$41,933,694
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

73.	De minimis rate. Add Lines 69, 71 and 72.	1.91900206
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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. ^{49 Tex. Tax Code §26.042(b)}

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. ^{49 Tex. Tax Code §26.042(f)}

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).