

**BUDGET OF COTTLE  
COUNTY, TEXAS**

**FOR THE YEAR 2022-2023**

**FILED IN THE OFFICE  
OF  
COTTLE COUNTY CLERK**

# BUDGET CERTIFICATE

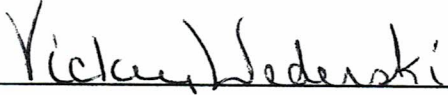
Budget of Cottle County, Texas. Budget Year from October 1, 2022,  
through September 30, 2023.

## THE STATE OF TEXAS COUNTY OF COTTLE

We, Karl Holloway, County Judge; Vickey Wederski, County/District Clerk; and Crystal Tucker, County Auditor/Treasurer; Cottle County, Texas, do hereby certify that the attached budget is a true and correct copy of the Commissioner's Court of said County on August 22, 2022, as the same appears on file in the office of the County Clerk of said County.



KARL HOLLOWAY, COUNTY JUDGE

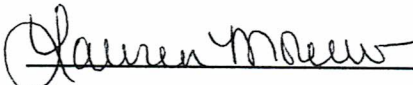


VICKEY WEDERSKI, COUNTY CLERK



CRYSTAL TUCKER, COUNTY TREASURER

SUBSCRIBE AND SWORN TO before me, the undersigned authority, and on this day August 22, 2022.

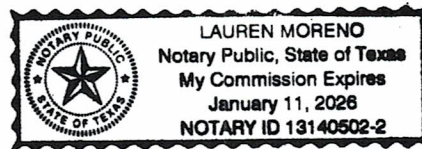


NOTARY

COTTLE COUNTY, TEXAS

My Commission expires:

January 11, 2026



# Cottle County Fiscal Year 2022-2023 Budget Cover Page August 22, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$137,125, which is a 10.23 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$5,219.00.

The members of the governing body voted on the budget as follows:

**FOR:**

Steven Beck  
Karl Holloway  
Arty Tucker

John Brothers  
Harvey Truelock

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

## Property Tax Rate Comparison

	<b>2022-2023</b>	<b>2021-2022</b>
Property Tax Rate:	\$0.8130/100	\$0.8130/100
No-New-Revenue Tax Rate:	\$0.7396/100	\$0.8472/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.7400/100	\$0.8784/100
Voter-Approval Tax Rate:	\$0.8864/100	\$0.9512/100
Debt Rate:	\$0.0000/100	\$0.0000/100

Total debt obligation for Cottle County secured by property taxes: \$0

ORDER # 2022-08-22

ORDER LEVYING AN AD VALOREM TAX FOR MAINTENANCE AND OPERATIONS FOR THE YEAR 2022-2023 FOR COTTLE COUNTY.

BY ORDER OF THE COMMISSIONERS COURT OF COTTLE COUNTY:

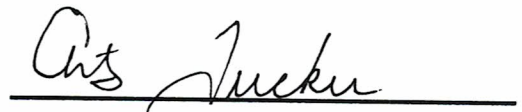
Section 1. That an ad valorem tax for the year 2022-2023, for Cottle County is hereby levied as follows:

For maintenance and operations:

GENERAL FUND:	\$0.6280/\$100 of value
ROAD & BRIDGE GEN.:	\$0.0482/\$100 of value
FARM TO MARKET:	\$0.0850/\$100 of value
SPECIAL ROAD & BRIDGE:	<u>\$0.0518/\$100 of value</u>
TOTAL TAX RATE:	\$0.8130/\$100 of value

PASSED AND APPROVED AND ADOPTED ON August 22, 2022.

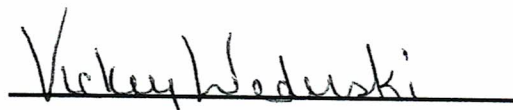
  
\_\_\_\_\_  
COTTLE COUNTY JUDGE

  
\_\_\_\_\_  
COMMISSIONER, PRECINCT 1

  
\_\_\_\_\_  
COMMISSIONER, PRECINCT 2

  
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COMMISSIONER, PRECINCT 3

  
\_\_\_\_\_  
COMMISSIONER, PRECINCT 4

  
\_\_\_\_\_  
COUNTY & DISTRICT CLERK



Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0010 COTTLE COUNTY GENERAL FUND			
0302 TAXES			
=====			
0101 CURRENT AD VALOREM TAX	I	1,037,536.82	1,141,667.58
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TAXES		1,037,536.82	1,141,667.58
0310 INTERGOVERNMENTAL RECEIPTS			
=====			
0310 COUNTY JUDGE'S SUPPLEMENTAL SALARY	I	25,200.00	25,200.00
0312 PAYMENT IN LIEU OF TAX	I	5,000.00	5,000.00
0313 INDIGENT DEFENSE GRANT	I	5,000.00	5,000.00
0315 HAVA GRANT - ELECTION SECURITY	I	0.00	0.00
0318 TOBACCO GRANT	I	7,000.00	7,000.00
0320 CRF GRANT (CORONAVIRUS RELIEF FUND)	I	0.00	0.00
0323 CARES ACT SUB-GRANT (ELECTIONS)	I	0.00	0.00
0360 STATE COMPTROLLER	I	0.00	0.00
0390 GRANT-SHERIFF'S DEPT	I	0.00	0.00
0391 TCEQ GRANT & CLEANUP FEES	I	0.00	0.00
0400 TAX APPR SALARY	I	13,042.29	18,809.16
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INTERGOVERNMENTAL RECEIPTS		55,242.29	61,009.16
FEEES OF OFFICE			
=====			
0320 COUNTY SHERIFF	I	2,000.00	2,000.00
0321 JUSTICE OF THE PEACE	I	0.00	0.00
0322 COUNTY & DISTRICT CLERK	I	12,000.00	15,000.00
0326 COUNTY TREASURER	I	0.00	0.00
0328 COUNTY JUDGE	I	0.00	0.00
0330 AUTO REGISTRATION FEES	I	10,000.00	12,000.00
0332 COUNTY ATTORNEY FEES	I	0.00	0.00
0334 TRIAL FEES & FINES	I	17,000.00	20,000.00
0335 J.P. ATTORNEY FEES	I	1,000.00	500.00
0336 COURT COSTS	I	50,000.00	50,000.00
0338 LOCAL COUNTY TRANSACTION FEE	I	500.00	500.00
0340 APPELLATE JUDICIAL SYSTEM	I	100.00	0.00
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FEEES OF OFFICE		92,600.00	100,000.00
0342 MISCELLANEOUS RECEIPTS			
=====			
0344 INTEREST -CERTIFICATES OF DEPOSIT	I	0.00	0.00
0346 INTEREST -CHECKING ACCT.	I	2,000.00	0.00
0348 LAND / OFFICE LEASE, ETC.	I	0.00	3,600.00
0349 INSURANCE REPAIRS	I	0.00	0.00
0350 INSURANCE REFUNDS	I	3,000.00	1,000.00
0351 EMS REFUNDS & MISC.	I	0.00	0.00
0356 LAW LIBRARY	I	400.00	0.00
0360 MISCELLANEOUS RECEIPTS	I	2,000.00	11,000.00
0361 PROBATE JUDGES EDUCATION FEE	I	50.00	0.00
COURT REPORTER FEES	I	150.00	0.00
COURTHOUSE SECURITY FEE	I	800.00	0.00
0369 AMBULANCE GRANTS	I	0.00	0.00
0370 AMBULANCE SERVICE	I	80,000.00	90,000.00

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
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REPORTING FUND: 0010 COTTLE COUNTY GENERAL FUND			
0371 AMBULANCE DONATIONS	I	0.00	0.00
0380 SHERIFF DEPARTMENT DONATIONS	I	0.00	0.00
0385 RURAL FIRE DONATIONS	I	0.00	0.00
0391 TAX ABATEMENT APPLICATION FEE	I	0.00	0.00
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MISCELLANEOUS RECEIPTS		88,400.00	105,600.00
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0401 GENERAL ADMINISTRATION			
=====			
0201 FICA	E	0.00	0.00
0202 HEALTH & LIFE INSURANCE	E	0.00	0.00
0203 RETIREMENT	E	0.00	0.00
0204 WORKERS COMP INSURANCE	E	9,700.00	9,700.00
0205 TEXAS WORKFORCE COMM TAXES	E	5,000.00	2,000.00
0206 STATE COURT COSTS	E	38,000.00	45,000.00
0330 LAW LIBRARY	E	0.00	0.00
0401 PROFESSIONAL FEES	E	12,000.00	13,000.00
0409 CIRA	E	4,462.60	5,500.00
0412 AIRPORT	E	2,000.00	6,000.00
0414 HELEN FARABEE	E	1,200.00	1,200.00
0420 INDIGENT CARE	E	60,000.00	50,000.00
0422 INDIGENT DEFENSE APPOINTED ATTORNEY	E	15,000.00	20,000.00
LEGAL NOTICES, ETC.	E	1,000.00	1,000.00
UTILITIES - STREETLIGHTS	E	2,400.00	2,400.00
0443 INTERNET SERVICE	E	1,500.00	1,500.00
0450 MISCELLANEOUS	E	15,000.00	32,463.29
0461 LOCAL FOOD PANTRY	E	1,200.00	1,200.00
0481 COUNTY DUES & MEMBERSHIP	E	5,500.00	5,500.00
0482 RISK MANAGEMENT INSURANCE	E	40,000.00	45,000.00
0484 LEGISLATIVE & ADMIN. ACTIVITIES	E	0.00	0.00
0500 AUTOPSIES	E	3,000.00	3,000.00
0600 REDISTRICTING FEES	E	5,000.00	5,000.00
0610 TECHNOLOGY FEE	E	2,500.00	2,500.00
0675 TAX APPR SALARY	E	13,042.29	18,809.16
0750 TAX APPRAISAL BUDGET	E	61,381.38	64,859.54
0850 9TH ADMIN. JUDICIAL REGION	E	255.00	265.65
0920 TCEQ GRANT EXPENSES	E	0.00	0.00
0921 CYBER SECURITY GRANT EXPENSE	E	0.00	0.00
0930 CAPITAL OUTLAY - EQUIPMENT PURCHASE	E	0.00	0.00
0950 UNCLAIMED CAPITAL CREDIT EXPENSE	E	0.00	0.00
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GENERAL ADMINISTRATION		299,141.27	335,897.64
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0402 DISTRICT JUDGE			
=====			
0104 DISTRICT JUDGE'S OFFICE	E	8,749.37	9,863.00
0106 JUVENILE BOARD	E	1,200.00	1,200.00
0201 FICA TAXES	E	92.00	92.00
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DISTRICT JUDGE		10,041.37	11,155.00

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0010 COTTLE COUNTY GENERAL FUND			
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0403 COURTHOUSE MAINTENANCE			
=====			
0106 SALARY, JANITOR	E	6,500.00	6,500.00
0107 VEHICLE EXPENSE	E	0.00	0.00
0110 EXTRA LABOR	E	500.00	500.00
0201 FICA TAXES	E	500.00	500.00
0202 HEALTH & LIFE INSURANCE	E	0.00	0.00
0203 RETIREMENT	E	455.00	455.00
0332 BUILDING SUPPLIES	E	6,000.00	6,000.00
0352 BUILDING REPAIRS	E	94,823.05	114,051.51
0353 INSURANCE REPAIRS	E	0.00	0.00
0354 CHAIRLIFT	E	2,000.00	2,000.00
0440 UTILITIES	E	15,000.00	15,000.00
0450 PEST CONTROL	E	800.00	300.00
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COURTHOUSE MAINTENANCE		126,578.05	145,306.51
0404 DISTRICT ATTORNEY/INVESTIGATOR			
=====			
0105 DISTRICT ATTORNEY'S OFFICE	E	14,955.28	14,955.28
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DISTRICT ATTORNEY/INVESTIGATOR		14,955.28	14,955.28
0 COUNTY JUDGE			
=====			
0101 SALARY, COUNTY JUDGE	E	25,254.07	25,254.07
0102 CO. JUDGE JUVENILE PROBATION	E	3,000.00	3,000.00
0103 STATE COMPTROLLER--JUDGE SALARY	E	25,200.00	25,200.00
0201 FICA TAXES	E	4,099.24	4,099.24
0202 HEALTH & LIFE INSURANCE	E	200.00	200.00
0203 RETIREMENT	E	3,741.78	3,741.78
0310 OFFICE SUPPLIES	E	100.00	300.00
0311 POSTAGE	E	50.00	50.00
0315 PO BOX SERVICE FEE	E	98.00	98.00
0420 TELEPHONE	E	650.00	650.00
0426 TRAVEL & SEMINARS	E	2,500.00	3,000.00
0481 BONDS	E	350.00	350.00
0572 SOFTWARE SUPPORT	E	160.00	160.00
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COUNTY JUDGE		65,403.09	66,103.09
0406 PROBATION DEPARTMENT			
=====			
0105 PROBATION OFFICE	E	7,999.52	7,999.52
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PROBATION DEPARTMENT		7,999.52	7,999.52
0407 COUNTY/DISTRICT CLERK			
=====			
0101 SALARY, CLERK	E	29,745.07	31,545.07
0102 SALARY, DEPUTY CLERK	E	21,750.00	23,550.00
0201 FICA TAXES	E	3,939.37	4,214.77
0202 HEALTH & LIFE INSURANCE	E	18,274.56	18,300.00
0203 RETIREMENT	E	3,604.65	3,856.65

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
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REPORTING FUND: 0010 COTTLE COUNTY GENERAL FUND			
0310 OFFICE SUPPLIES	E	1,000.00	1,500.00
0311 POSTAGE	E	350.00	350.00
0312 FURNITURE	E	0.00	0.00
0313 SOFTWARE SUPPORT	E	8,881.12	8,881.12
0315 VOTING MACHINE	E	11,500.00	11,500.00
0320 MICROFILM	E	150.00	150.00
0322 COPIER EXPENSE	E	1,500.00	2,000.00
0334 COURT EXPENSE	E	5,000.00	7,500.00
0335 COURT REPORTER	E	10,000.00	12,000.00
0336 ELECTION EXPENSE	E	7,500.00	1,000.00
0401 DUES/MEMBERSHIP	E	200.00	200.00
0420 TELEPHONE	E	1,250.00	1,250.00
0426 TRAVEL & SEMINARS	E	4,500.00	6,000.00
0481 BONDS	E	400.00	400.00
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COUNTY/DISTRICT CLERK		129,544.77	134,197.61
0409 COUNTY TREASURER			
=====			
0101 SALARY, COUNTY TREASURER	E	29,745.07	31,545.07
0201 FICA TAXES	E	2,275.50	2,413.20
0202 HEALTH & LIFE INSURANCE	E	9,137.28	9,150.00
C RETIREMENT	E	2,082.15	2,208.15
0 OFFICE SUPPLIES	E	1,000.00	1,300.00
0311 POSTAGE	E	500.00	500.00
0401 DUES/MEMBERSHIP	E	150.00	175.00
0420 TELEPHONE	E	650.00	650.00
0426 TRAVEL & SEMINARS	E	2,500.00	3,000.00
0481 BONDS	E	100.00	100.00
0572 SOFTWARE SUPPORT	E	2,610.00	16,000.00
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COUNTY TREASURER		50,750.00	67,041.42
0411 COUNTY TAX ASSESSOR/COLLECTOR			
=====			
0101 SALARY, TAX A/C	E	29,745.07	31,545.07
0105 SALARY, TAX A/C DEPUTY	E	21,750.00	23,550.00
0201 FICA TAXES	E	3,939.37	4,214.77
0202 HEALTH & LIFE INSURANCE	E	18,274.56	18,300.00
0203 RETIREMENT	E	3,604.65	3,856.65
0310 OFFICE SUPPLIES	E	950.00	950.00
0311 POSTAGE	E	800.00	1,200.00
0315 PO BOX SERVICE FEE	E	98.00	98.00
0326 VOTER REGISTRATION	E	500.00	1,000.00
0352 MACHINE MAINTENANCE	E	500.00	500.00
0420 TELEPHONE	E	1,250.00	1,250.00
0426 TRAVEL & SEMINARS	E	1,200.00	1,200.00
0480 DUES & MEMBERSHIPS	E	125.00	125.00
0481 BONDS	E	610.00	610.00
0482 LICENSING	E	45.00	45.00
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COUNTY TAX ASSESSOR/COLLECTOR		83,391.65	88,444.49



Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
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REPORTING FUND: 0010 COTTLE COUNTY GENERAL FUND			
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0413 COUNTY ATTORNEY			
=====			
0101 SALARY, COUNTY ATTORNEY	E	15,000.00	15,000.00
0310 OFFICE SUPPLIES	E	0.00	0.00
0311 POSTAGE	E	0.00	0.00
0481 BONDS	E	100.00	100.00
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COUNTY ATTORNEY		15,100.00	15,100.00
0415 JUSTICE OF THE PEACE			
=====			
0101 SALARY, JUSTICE OF PEACE	E	29,745.07	31,545.07
0201 FICA TAXES	E	2,275.50	2,413.20
0202 HEALTH& LIFE INSURANCE	E	9,137.28	9,150.00
0203 RETIREMENT	E	2,082.15	2,208.15
0310 OFFICE SUPPLIES	E	500.00	500.00
0311 POSTAGE	E	150.00	150.00
0334 COURT EXPENSE	E	0.00	0.00
0401 DUES/MEMBERSHIP	E	135.00	135.00
0420 TELEPHONE	E	675.00	675.00
0421 CELL PHONE	E	0.00	0.00
0426 TRAVEL & SEMINARS	E	2,000.00	2,000.00
1 BONDS -- JP AND SECRETARY	E	100.00	100.00
0571 SOFTWARE SUPPORT	E	2,700.00	2,700.00
0572 FURNITURE & EQUIPMENT	E	0.00	0.00
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JUSTICE OF THE PEACE		49,500.00	51,576.42
0417 COUNTY EXTENSION SERVICE			
=====			
0102 SALARY, CEA-AG	E	11,000.00	11,000.00
0201 FICA TAXES	E	841.50	841.50
0310 OFFICE SUPPLIES	E	500.00	500.00
0311 POSTAGE	E	0.00	0.00
0313 PO BOX FEE	E	98.00	98.00
0325 OUT-OF-TOWN TRAVEL CEA/AG	E	6,500.00	6,500.00
0420 TELEPHONE	E	600.00	600.00
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COUNTY EXTENSION SERVICE		19,539.50	19,539.50
0419 COUNTY SHERIFF			
=====			
0101 SALARY, SHERIFF	E	40,121.23	41,921.23
0102 SALARY, FULL-TIME DEPUTY	E	37,000.00	38,800.00
0105 EXTRA LABOR, PART-TIME DEPUTY	E	5,000.00	5,000.00
0106 MILEAGE, PART-TIME DEPUTY	E	0.00	0.00
0107 CELL PHONE, SHERIFF	E	2,000.00	2,000.00
0201 FICA TAXES	E	6,397.02	6,557.67
0202 HEALTH & LIFE INSURANCE	E	18,274.56	18,300.00
0203 RETIREMENT	E	5,853.49	6,000.49
0 OFFICE SUPPLIES	E	1,000.00	1,000.00
11 POSTAGE	E	100.00	400.00
0313 PO BOX SERVICE FEE	E	98.00	135.00
0315 AMMUNITION	E	1,200.00	1,500.00



Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
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REPORTING FUND: 0010 COTTLE COUNTY GENERAL FUND			
0330 GAS	E	6,000.00	9,000.00
0345 OUT-OF-TOWN TRAVEL	E	250.00	250.00
0354 VEHICLE EXPENSE	E	1,500.00	2,500.00
0381 FEEDING PRISONERS	E	100.00	100.00
0404 BOARD PRISONERS OUT-OF-COUNTY	E	30,000.00	40,000.00
0405 INMATE INDIGENT CARE	E	4,000.00	4,000.00
0420 TELEPHONE	E	1,350.00	1,350.00
0422 BODY CAMERA	E	0.00	4,000.00
0426 SEMINARS & TRAINING	E	6,000.00	6,000.00
0440 JAIL REPAIRS & MAINTENANCE	E	2,000.00	4,000.00
0441 UTILITIES - JAIL	E	2,000.00	2,000.00
0442 UTILITIES - ROLLING PLAINS BARN	E	500.00	500.00
0443 TOWER RENTAL / LEASE	E	0.00	1,400.00
0450 MISCELLANEOUS	E	500.00	750.00
0460 UNIFORM	E	1,000.00	1,000.00
0481 WARRANTS & BONDS	E	400.00	600.00
0484 DUES/MEMBERSHIP	E	600.00	600.00
0501 SHERIFF DONATION EXPENSE	E	0.00	0.00
0571 ELEC. MAINTENANCE/COMPUTER	E	1,000.00	1,000.00
0572 RADAR & EQUIPMENT	E	250.00	250.00
0573 EMERGENCY RESPONSE VEHICLE	E	0.00	0.00
0606 CAPITAL OUTLAY (VEHICLE)	E	0.00	0.00
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COUNTY SHERIFF		174,494.30	200,914.39
0420 COTTLE COUNTY EMS			
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0101 SALARY, PART-TIME	E	85,497.30	91,432.50
0102 SALARY, FULL-TIME	E	0.00	0.00
0105 OVERTIME	E	5,000.00	5,000.00
0106 MILEAGE	E	7,500.00	7,500.00
0107 ON-CALL TIME	E	30,000.00	30,000.00
0108 EMS DIRECTOR	E	9,000.00	10,000.00
0109 CELL PHONE, DIRECTOR	E	455.00	455.00
0201 FICA TAXES	E	9,941.35	10,437.09
0202 HEALTH & LIFE INSURANCE	E	0.00	0.00
0203 RETIREMENT	E	9,096.66	9,571.28
0310 OFFICE SUPPLIES	E	1,000.00	1,000.00
0311 POSTAGE	E	50.00	50.00
0330 FUEL & OIL	E	3,000.00	4,000.00
0351 EMS SUPPLIES	E	6,000.00	6,000.00
0352 EMS EQUIPMENT	E	500.00	1,250.00
0353 BUILDING REPAIRS	E	1,000.00	1,000.00
0354 PARTS & REPAIR	E	2,200.00	3,000.00
0377 TIRES & EQUIPMENT	E	2,000.00	2,000.00
0411 PHARMACY	E	1,000.00	1,000.00
0415 ELECTRONIC DATA FILING	E	10,000.00	12,000.00
0420 TELEPHONE	E	2,330.00	2,330.00
0426 TRAVEL & SCHOOL	E	500.00	1,000.00
0440 UTILITIES	E	4,500.00	4,500.00
04 REFUNDS-TRANSPORT	E	0.00	0.00
04 DUES-SPEMS/PEMSS	E	4,200.00	4,200.00
0483 PERMITS	E	870.00	870.00
0606 CAPITAL OUTLAY (AMBULANCE)	E	0.00	0.00
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COTTLE COUNTY EMS		195,640.31	208,595.87

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0010 COTTLE COUNTY GENERAL FUND			
-----			
0421 RURAL FIRE DEPT			
=====			
0305 VOLUNTEER FIREMEN PAY	E	2,000.00	2,000.00
0310 OFFICE SUPPLIES	E	100.00	100.00
0315 INSURANCE - AUTO	E	1,750.00	1,800.00
0320 EQUIPMENT & REPAIRS	E	3,000.00	4,000.00
0325 RADIOS & RADIO REPAIR	E	0.00	0.00
0330 FUEL, OIL, FLATS	E	1,500.00	6,000.00
0335 RESCUE TRUCK MEDICAL SUPPLIES	E	300.00	300.00
0340 NATURAL GAS	E	3,000.00	4,000.00
0440 BUILDING ELECTRICITY	E	1,250.00	1,250.00
0501 FIRE DEPT. DONATION EXPENSE	E	0.00	0.00
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RURAL FIRE DEPT		12,900.00	19,450.00
0423 BI-CENTENNIAL LIBRARY			
=====			
0305 YEARLY CONTRIBUTION	E	14,500.00	14,500.00
0352 EMERGENCY REPAIRS	E	0.00	0.00
0402 JANITORIAL SERVICES	E	0.00	0.00
0440 UTILITIES	E	0.00	0.00
0482 PROPERTY INSURANCE	E	0.00	0.00
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BI-CENTENNIAL LIBRARY		14,500.00	14,500.00
0425 HERITAGE MUSEUM			
=====			
0305 YEARLY CONTRIBUTION	E	2,500.00	2,500.00
0352 EMERGENCY REPAIRS	E	0.00	5,000.00
0482 PROPERTY INSURANCE	E	1,800.00	0.00
-----	-	-----	-----
HERITAGE MUSEUM		4,300.00	7,500.00
COTTLE COUNTY GENERAL FUND			
Income Totals		1,273,779.11	1,408,276.74
Expense Totals		1,273,779.11	1,408,276.74

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0011 PRECINCT #1			
-----			
0302 INCOME			
=====			
0101 AD VALOREM R&B TAX	I	19,908.15	21,905.65
0103 TRIAL FEES & FINES	I	1,000.00	1,000.00
0105 FARM TO MARKET TAX	I	34,863.94	38,670.35
0110 SPECIAL ROAD TAX	I	21,395.07	23,695.42
0115 AUTO REGISTRATION FEES	I	16,000.00	16,000.00
0120 LATERAL ROAD	I	3,000.00	3,000.00
0330 GRANT FUNDS	I	0.00	0.00
0344 CD INTEREST	I	0.00	0.00
0350 OVERSIZE/OVERWEIGHT COLLECTIONS	I	4,000.00	4,000.00
0360 REFUNDS, MISC	I	0.00	0.00
0376 CASH FORWARD	I	0.00	10,000.00
-----	-	-----	-----
INCOME		100,167.16	118,271.42
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0303 LOAN PROCEEDS			
=====			
0101 LOAN PROCEEDS	I	0.00	0.00
-----	-	-----	-----
LOAN PROCEEDS		0.00	0.00
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01 PRECINCT #1 EXPENSES			
=====			
0101 TRAVEL, COMMISSIONER	E	4,217.85	4,217.85
0102 COMMISSIONER SALARY	E	13,602.80	15,402.80
0105 SALARY, ROAD HAND	E	25,126.72	26,926.72
0110 EXTRA LABOR	E	0.00	0.00
0201 FICA TAXES	E	3,371.97	3,560.87
0202 HEALTH & LIFE INSURANCE	E	18,274.56	18,300.00
0203 RETIREMENT	E	3,006.32	3,258.32
0204 RISK MANAGEMENT INSURANCE	E	1,543.00	1,543.00
0331 OIL & FLUIDS	E	1,200.00	1,500.00
0332 GASOLINE	E	3,000.00	4,000.00
0333 DIESEL	E	12,000.00	15,000.00
0334 CHEMICALS	E	0.00	0.00
0340 SHOP SUPPLIES	E	900.00	1,000.00
0350 BARN REPAIR	E	0.00	0.00
0351 OTHER SUPPLIES	E	900.00	900.00
0352 BACK HOE REPAIR	E	0.00	0.00
0353 PICKUP REPAIR	E	546.31	550.00
0354 TRUCK REPAIR	E	750.00	750.00
0355 MAINTAINER REPAIR	E	900.00	1,000.00
0359 PRCT 1 & 4 FRONT END LOADER	E	200.00	200.00
0360 GRADER BLADES	E	1,715.00	2,000.00
0361 TIN HORNS	E	0.00	0.00
0362 GRAVEL	E	5,200.69	3,314.01
0370 MACHINE HIRE	E	0.00	0.00
0371 PICKUP TIRES	E	250.00	400.00
0372 TRUCK TIRES	E	500.00	500.00
0373 MAINTAINER TIRES	E	1,501.94	11,500.00
0374 BACKHOE TIRES	E	0.00	237.85
0375 CAT LOADER TIRES	E	0.00	750.00
0377 CHIPPER MAINTENANCE	E	0.00	0.00

2022-2023 FINAL BUDGET  
 COTTLE COUNTY  
 ADOPTED AUGUST 22, 2022

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0011 PRECINCT #1			
0426 SEMINARS	E	1,000.00	1,000.00
0440 UTILITIES	E	360.00	360.00
0481 BONDS	E	100.00	100.00
0575 DEBT SERVICE-PRINCIPAL & INTEREST	E	0.00	0.00
0600 GRANT EXPENSE	E	0.00	0.00
-----	-	-----	-----
PRECINCT #1 EXPENSES		100,167.16	118,271.42
0721 CAPITAL OUTLAY			
=====			
0572 CAPITAL OUTLAY	E	0.00	0.00
-----	-	-----	-----
CAPITAL OUTLAY		0.00	0.00
PRECINCT #1			
Income Totals		100,167.16	118,271.42
Expense Totals		100,167.16	118,271.42

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0012 PRECINCT #2			
-----			
0302 INCOME			
=====			
0101 AD VALOREM R&B TAX	I	19,908.15	21,905.65
0103 TRIAL FEES & FINES	I	1,000.00	1,000.00
0105 FARM TO MARKET TAX	I	34,863.94	38,670.35
0110 SPECIAL ROAD TAX	I	21,395.07	23,695.42
0115 AUTO REGISTRATION FEES	I	16,000.00	16,000.00
0120 LATERAL ROAD	I	3,000.00	3,000.00
0330 GRANT FUNDS	I	0.00	0.00
0344 CD INTEREST	I	0.00	0.00
0350 OVERSIZE/OVERWEIGHT COLLECTIONS	I	4,000.00	4,000.00
0360 REFUNDS, MISC	I	0.00	0.00
0376 CASH FROM FUND BALANCE	I	0.00	0.00
-----		-----	-----
INCOME		100,167.16	108,271.42
-----			
0303 LOAN PROCEEDS			
=====			
0101 LOAN PROCEEDS	I	0.00	0.00
-----		-----	-----
LOAN PROCEEDS		0.00	0.00
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PRECINCT #2 EXPENSES			
=====			
0101 TRAVEL, COMMISSIONER	E	4,217.76	4,217.76
0102 COMMISSIONER SALARY	E	13,602.72	13,602.72
0105 SALARY, ROAD HAND	E	25,126.72	27,526.72
0110 EXTRA LABOR	E	1,500.00	0.00
0201 FICA TAXES	E	3,285.46	3,469.06
0202 HEALTH & LIFE INSURANCE	E	18,274.56	18,300.00
0203 RETIREMENT	E	3,006.32	3,174.30
0204 RISK MANAGEMENT INSURANCE	E	1,877.50	1,877.50
0331 OIL & FLUIDS	E	1,000.00	1,000.00
0332 GASOLINE	E	3,700.00	4,500.00
0333 DIESEL	E	8,485.26	12,000.00
0334 CHEMICALS	E	0.00	0.00
0340 SHOP SUPPLIES	E	300.00	500.00
0350 BARN REPAIR	E	50.00	50.00
0351 OTHER SUPPLIES	E	450.00	650.00
0352 BACKHOE REPAIR	E	275.00	400.00
0353 PICKUP REPAIR	E	750.00	500.00
0354 TRUCK REPAIR	E	1,000.00	1,500.00
0355 MAINTAINER REPAIR	E	900.00	1,800.00
0358 PRCT 2 LOADER	E	500.00	500.00
0360 GRADER BLADES	E	800.00	1,500.00
0361 TIN HORNS	E	0.00	0.00
0362 GRAVEL	E	4,500.00	4,357.01
0370 MACHINE HIRE	E	1,500.00	1,500.00
0371 PICKUP TIRES	E	250.00	250.00
0372 TRUCK TIRES	E	500.00	500.00
0373 MAINTAINER TIRES	E	2,000.00	2,746.35
0374 BACKHOE TIRES	E	100.00	100.00
0375 LOADER TIRES	E	765.86	800.00
0377 CHIPPER MAINTENANCE	E	50.00	50.00



2022-2023 FINAL BUDGET  
 COTTLE COUNTY  
 ADOPTED AUGUST 22, 2022

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0012 PRECINCT #2			
0426 SEMINARS	E	1,000.00	500.00
0440 UTILITIES	E	300.00	300.00
0481 BONDS	E	100.00	100.00
0501 RIGHT OF WAY	E	0.00	0.00
0575 DEBT SERVICE-PRINCIPAL & INTEREST	E	0.00	0.00
0600 GRANT EXPENSE	E	0.00	0.00
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PRECINCT #2 EXPENSES		100,167.16	108,271.42
0721 CAPITAL OUTLAY			
=====			
0572 CAPITAL OUTLAY	E	0.00	0.00
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CAPITAL OUTLAY		0.00	0.00
PRECINCT #2			
Income Totals		100,167.16	108,271.42
Expense Totals		100,167.16	108,271.42

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0013 PRECINCT #3			
0302 INCOME			
=====			
0101 AD VALOREM R&B TAX	I	19,908.15	21,905.65
0103 TRIAL FEES & FINES	I	1,000.00	1,000.00
0105 FARM TO MARKET TAX	I	34,863.94	38,670.35
0110 SPECIAL ROAD TAX	I	21,395.07	23,695.42
0115 AUTO REGISTRATION FEES	I	16,000.00	16,000.00
0120 LATERAL ROAD	I	3,000.00	3,000.00
0330 GRANT FUNDS	I	0.00	0.00
0344 CD INTEREST	I	0.00	0.00
0350 OVERSIZE/OVERWEIGHT COLLECTIONS	I	4,000.00	4,000.00
0360 REFUNDS, MISC	I	0.00	0.00
0376 CASH FROM FUND BALANCE	I	0.00	0.00
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INCOME		100,167.16	108,271.42
0303 LOAN PROCEEDS			
=====			
0101 LOAN PROCEEDS	I	0.00	0.00
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LOAN PROCEEDS		0.00	0.00
PRECINCT #3 EXPENSES			
=====			
0101 TRAVEL, COMMISSIONER	E	4,217.76	4,217.85
0102 COMMISSIONER SALARY	E	13,602.72	15,402.80
0105 SALARY, ROAD HAND	E	25,126.72	26,926.72
0110 EXTRA LABOR	E	500.00	0.00
0201 FICA TAXES	E	3,323.71	3,560.87
0202 HEALTH & LIFE INSURANCE	E	18,274.56	18,300.00
0203 RETIREMENT	E	3,006.30	3,258.32
0204 RISK MANAGEMENT INSURANCE	E	1,877.50	1,877.50
0331 OIL & FLUIDS	E	1,000.00	1,500.00
0332 GASOLINE	E	2,000.00	4,000.00
0333 DIESEL	E	9,890.50	11,857.01
0334 CHEMICALS	E	0.00	0.00
0340 SHOP SUPPLIES	E	422.32	1,000.00
0350 BARN REPAIR	E	300.00	300.00
0351 OTHER SUPPLIES	E	250.00	450.00
0352 BACKHOE REPAIR	E	200.00	500.00
0353 PICKUP REPAIR	E	500.00	550.00
0354 TRUCK REPAIR	E	1,000.00	1,500.00
0355 MAINTAINER REPAIR	E	1,000.00	1,000.00
0356 PRCT 3 CAT LOADER REPAIR	E	250.00	600.00
0360 GRADER BLADES	E	2,300.00	2,300.00
0361 TIN HORNS	E	1,556.84	1,570.35
0362 GRAVEL	E	3,568.23	3,000.00
0370 MACHINE HIRE	E	0.00	0.00
0371 PICKUP TIRES	E	0.00	400.00
0372 TRUCK TIRES	E	500.00	500.00
0373 MAINTAINER TIRES	E	4,000.00	2,000.00
0374 BACKHOE TIRES	E	0.00	200.00
0375 CATLOADER TIRES	E	0.00	0.00
0377 CHIPPER MAINTENANCE	E	0.00	0.00

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0013 PRECINCT #3			
0426 SEMINARS	E	1,000.00	1,000.00
0440 UTILITIES	E	400.00	400.00
0481 BONDS	E	100.00	100.00
0575 DEBT SERVICE - PRINCIPAL & INTEREST	E	0.00	0.00
0600 GRANT EXPENSE	E	0.00	0.00
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PRECINCT #3 EXPENSES		100,167.16	108,271.42
0721 CAPITAL OUTLAY			
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0572 CAPITAL OUTLAY	E	0.00	0.00
-----	-	-----	-----
CAPITAL OUTLAY		0.00	0.00
PRECINCT #3			
Income Totals		100,167.16	108,271.42
Expense Totals		100,167.16	108,271.42

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0014 PRECINCT #4			
0302 INCOME			
=====			
0101 AD VALOREM R&B TAX	I	19,908.15	21,905.65
0103 TRIAL FEES & FINES	I	1,000.00	1,000.00
0105 FARM TO MARKET TAX	I	34,863.94	38,670.35
0110 SPECIAL ROAD TAX	I	21,395.07	23,695.42
0115 AUTO REGISTRATION FEES	I	16,000.00	16,000.00
0120 LATERAL ROAD	I	3,000.00	3,000.00
0330 GRANT FUNDS	I	0.00	0.00
0344 CD INTEREST	I	0.00	0.00
0350 OVERSIZE/OVERWEIGHT COLLECTIONS	I	4,000.00	4,000.00
0360 REFUNDS, MISC	I	0.00	0.00
0376 CASH FROM FUND BALANCE	I	0.00	0.00
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INCOME		100,167.16	108,271.42
0303 LOAN PROCEEDS			
=====			
0101 LOAN PROCEEDS	I	0.00	0.00
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LOAN PROCEEDS		0.00	0.00
PRECINCT #4 EXPENSES			
=====			
0101 TRAVEL, COMMISSIONER	E	4,217.85	4,217.85
0102 COMMISSIONER SALARY	E	13,602.80	13,602.80
0105 SALARY, PART-TIME ROAD HAND	E	18,500.00	18,500.00
0110 EXTRA LABOR	E	2,500.00	2,500.00
0201 FICA TAXES	E	2,969.78	2,969.78
0202 HEALTH & LIFE INSURANCE	E	9,137.28	9,150.00
0203 RETIREMENT	E	2,542.45	2,542.45
0204 RISK MANAGEMENT INSURANCE	E	1,462.00	1,462.00
0331 OIL & FLUIDS	E	900.00	900.00
0332 GASOLINE	E	2,500.00	3,000.00
0333 DIESEL	E	12,885.26	16,742.27
0334 CHEMICALS	E	1,557.02	1,544.30
0340 SHOP SUPPLIES	E	450.00	450.00
0350 BARN REPAIR	E	90.00	90.00
0351 OTHER SUPPLIES	E	450.00	450.00
0352 BACKHOE REPAIR	E	450.00	450.00
0353 PICKUP REPAIR	E	450.00	450.00
0354 TRUCK REPAIR	E	450.00	450.00
0355 MAINTAINER REPAIR	E	1,350.00	1,350.00
0359 PRCT 1 & 4 FRONT END LOADER	E	900.00	900.00
0360 GRADER BLADES	E	225.00	225.00
0361 TIN HORNS	E	1,800.00	1,800.00
0362 GRAVEL	E	500.00	500.00
0370 MACHINE HIRE	E	4,877.72	8,624.97
0371 PICKUP TIRES	E	800.00	800.00
0372 TRUCK TIRES	E	540.00	540.00
MAINTAINER TIRES	E	450.00	450.00
BACKHOE TIRES	E	1,800.00	1,800.00
0375 CATLOADER TIRES	E	450.00	450.00
0377 CHIPPER MAINTENANCE	E	0.00	0.00
		0.00	0.00

Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
-----			
REPORTING FUND: 0014 PRECINCT #4			
0426 SEMINARS	E	1,350.00	1,350.00
0440 UTILITIES	E	360.00	360.00
0481 BONDS	E	100.00	100.00
0501 RIGHT OF WAY	E	0.00	0.00
0575 DEBT SERVICE - PRINCIPAL & INTEREST	E	10,000.00	10,000.00
0600 GRANT EXPENSE	E	0.00	0.00
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PRECINCT #4 EXPENSES		100,167.16	108,271.42
0721 CAPITAL OUTLAY			
=====			
0572 CAPITAL OUTLAY	E	0.00	0.00
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CAPITAL OUTLAY		0.00	0.00
PRECINCT #4			
Income Totals		100,167.16	108,271.42
Expense Totals		100,167.16	108,271.42



Account Number and Title	T C	Org Budget YEAR - 2022	Prop Budget YEAR - 2023
REPORTING FUND: 9999 REPORT TOTALS			
REPORT TOTALS			
Income Totals		1,674,447.75	1,851,362.42
Expense Totals		1,674,447.75	1,851,362.42

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Cottle County	(806) 492-3613
Taxing Unit Name	Phone (area code and number)
815 9th Street, Paducah, Texas 79248	www.co.cottle.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NRR) 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.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 164,932,020
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 164,932,020
4.	<b>2021 total adopted tax rate.</b>	\$ 0.6762 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	<b>A. Original 2021 ARB values:</b> ..... \$ 0	
	<b>B. 2021 values resulting from final court decisions:</b> ..... - \$ 0	
	<b>C. 2021 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. 2021 ARB certified value:</b> ..... \$ 0	
	<b>B. 2021 disputed value:</b> ..... - \$ 0	
	<b>C. 2021 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 164,932,020
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 30,360 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 5,310 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 35,670
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <b>A. 2021 market value:</b> ..... \$ 34,500 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 2,080 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 32,420
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 68,090
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 164,863,930
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,114,809
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 0
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,114,809
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 181,794,200 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 181,794,200

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ _____ 0</p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ _____ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____ 0</p>	
20.	<p><b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup></p>	\$ _____ 0
21.	<p><b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup></p>	\$ 181,794,200
22.	<p><b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup></p>	\$ _____ 0
23.	<p><b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup></p>	\$ 642,040
24.	<p><b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.</p>	\$ 642,040
25.	<p><b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.</p>	\$ 181,152,160
26.	<p><b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup></p>	\$ 0.6153 /\$100
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup></p>	\$ 0.7396 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p><b>2021 M&amp;O tax rate.</b> Enter the 2021 M&amp;O tax rate.</p>	\$ 0.6762 /\$100
29.	<p><b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 164,932,020

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,115,270
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 0</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 1,115,270
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,152,160
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.6156 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> 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</p> <p><b>B. 2021 state criminal justice mandate.</b> 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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 3,239</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 65,057</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ -0.0342 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ <u>17,891</u></p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ <u>1,239</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.0091</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ <u>0</u></p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ <u>0</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.6156</u> /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ <u>0</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.6156</u> /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.6371</u> /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ _____ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ _____ 0
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 101.17 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 100.77 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 97.10 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	100.00 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 0
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,794,200
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ _____ 0.6371 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.7658</u> /\$100

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,794,200</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.7396</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.7396</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.7658</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.7658</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,794,200</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ <u>0.7658</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(f)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(f)



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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0881 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0325 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.1206 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.8864 /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.7400 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,794,200
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.2750 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 1.0150 /\$100

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

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

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.8130</u> /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.8130</u> /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>164,863,930</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>1,340,343</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,152,160</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0</u> /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.8864</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ <u>0.7396</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ <u>0.8864</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ <u>1.0150</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Nakia Hargrave  
Printed Name of Taxing Unit Representative

**sign here** ▶ Nakia Hargrave Digitally signed by Nakia Hargrave  
Taxing Unit Representative Date: 2022.08.03 11:53:36 -05'00'

8/3/2022  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Cottle County	Farm to Market/ Flood Control	(806) 492-3613
Taxing Unit Name		Phone (area code and number)
815 9th Street, Paducah, Texas 79248		www.co.cottle.tx.us
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 163,775,180
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 163,775,180
4.	<b>2021 total adopted tax rate.</b>	\$ 0.0850 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	<b>A. Original 2021 ARB values:</b> ..... \$ 0	
	<b>B. 2021 values resulting from final court decisions:</b> ..... - \$ 0	
	<b>C. 2021 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. 2021 ARB certified value:</b> ..... \$ 0	
	<b>B. 2021 disputed value:</b> ..... - \$ 0	
	<b>C. 2021 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 163,775,180
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 27,360 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 2,860 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 30,220
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 34,500 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 2,080 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 32,420
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 62,640
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 163,712,540
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 139,155
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 0
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 139,155
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 180,677,210 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 180,677,210

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup>..... \$ _____ 0</p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ _____ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____ 0</p>	
20.	<p><b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup></p>	\$ _____ 0
21.	<p><b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup></p>	\$ _____ 180,677,210
22.	<p><b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup></p>	\$ _____ 0
23.	<p><b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup></p>	\$ _____ 642,040
24.	<p><b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.</p>	\$ _____ 642,040
25.	<p><b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.</p>	\$ _____ 180,035,170
26.	<p><b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup></p>	\$ _____ 0.0772 /\$100
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup></p>	\$ _____ 0.7396 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p><b>2021 M&amp;O tax rate.</b> Enter the 2021 M&amp;O tax rate.</p>	\$ _____ 0.0850 /\$100
29.	<p><b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ _____ 163,775,180

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>139,208</u>
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. . . . . + \$ <u>0</u></p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. . . . . - \$ <u>0</u></p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ <u>0</u></p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ <u>0</u></p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ <u>139,208</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>180,035,170</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.0773</u> /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> 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. \$ <u>0</u></p> <p><b>B. 2021 state criminal justice mandate.</b> 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. . . . . - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . .</b> \$ <u>    </u>/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>    </u> /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. . . . . \$ <u>0</u></p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. . . . . - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . .</b> \$ <u>    </u>/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>    </u> /\$100

<sup>23</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.0773 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____ 0.0773 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.0800 /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ _____ 0
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 0
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 101.17 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 100.77 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 97.10 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 0
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 180,677,210
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.0800 /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.7658</u> /\$100

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,794,200</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.7396</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.7396</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.7658</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.7658</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,794,200</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ <u>0.7658</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)



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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0881/\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0325/\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0/\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.1206/\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.8864/\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.7400/\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,794,200
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.2750/\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0/\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 1.0150/\$100

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

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

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8130 / \$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.8130 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 164,863,930
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,340,343
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,152,160
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 / \$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.8864 / \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.7396 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.8864 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 1.0150 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Nakia Hargrave  
Printed Name of Taxing Unit Representative

**sign here** ▶ Nakia Hargrave Digitally signed by Nakia Hargrave  
Taxing Unit Representative Date: 2022.08.03 11:54:18 -05'00'

8/3/2022  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Cottle County Special Road and Bridge (806) 492-3613  
 Taxing Unit Name Phone (area code and number)  
 815 9th Street, Paducah, Texas 79248 www.co.cottle.tx.us  
 Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 164,932,020
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 164,932,020
4.	<b>2021 total adopted tax rate.</b>	\$ 0.0518 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> A. Original 2021 ARB values: ..... \$ 0 B. 2021 values resulting from final court decisions: ..... - \$ 0 C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified value: ..... \$ 0 B. 2021 disputed value: ..... - \$ 0 C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 164,932,020
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 30,360</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 5,310</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ 35,670
11.	<p><b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b>..... \$ 34,500</p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ 2,080</p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ 32,420
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 68,090
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 164,863,930
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 85,399
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 0
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 85,399
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ 181,794,200</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>..... - \$ 0</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ 181,794,200

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ _____ 0</p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ _____ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____ 0</p>	
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ _____ 0
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 181,794,200
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ _____ 0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 642,040
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 642,040
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 181,152,160
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.0471 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ 0.7396 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.0518 /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 164,932,020

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>85,434</u>
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ <u>0</u></p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u></p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>0</u></p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ <u>85,434</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,152,160</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.0471</u> /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> 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. \$ <u>0</u></p> <p><b>B. 2021 state criminal justice mandate.</b> 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. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose ..... \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. .... \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.0471 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____ 0.0471 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.0487 /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ _____ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ _____ 0
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate ..... 101.17 %</p> <p><b>C.</b> Enter the 2020 actual collection rate ..... 100.77 %</p> <p><b>D.</b> Enter the 2019 actual collection rate ..... 97.10 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 0
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,794,200
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.0487 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.7658</u> /\$100

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,794,200</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.7396</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.7396</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.7658</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.7658</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,794,200</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ <u>0.7658</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)



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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0881</u> /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0325</u> /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0</u> /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.1206</u> /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.8864</u> /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.7400</u> /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,794,200</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.2750</u> /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>1.0150</u> /\$100

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

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

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.8130</u> /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.8130</u> /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>164,863,930</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>1,340,343</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>181,152,160</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0</u> /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.8864</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ <u>0.7396</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ <u>0.8864</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ <u>1.0150</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Nakia Hargrave  
Printed Name of Taxing Unit Representative

**sign here** ▶ Nakia Hargrave Digitally signed by Nakia Hargrave  
Taxing Unit Representative Date: 2022.08.03 11:54:57 -05'00'

8/3/2022  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)