

**NOTICE OF MEETING OF THE
COMMISSIONERS COURT OF FRIO COUNTY, TEXAS**

Notice is hereby given that a Regular Called Meeting of the above-named Commissioners Court will be held on the 10th day of September, 2024, at 3:00 p.m., in the Frio County Courtroom, Pearsall, Texas, and also via video conference with a link provided at <http://www.co.frio.tx.us/>. It is the intent of the Frio County Commissioners Court that a quorum of the court and the presiding member of the court will be present at the above-mentioned location and time. Court members may be participating via videoconference pursuant to Tex. Gov't Code § 551.127. During the meeting, the following subjects will be discussed, to-wit:

- I. Invocation and Pledge of Allegiance
- II. Adopt Agenda
- III. Old Business

PRESENTATION

ACTION AGENDA ITEMS

- (1) Hon. Rochelle Camacho, Frio County Judge, requests:

Discussion and possible action to increase the fee for commercial water line and commercial sewer line permits for commercial business for the installation of utility lines in county right of ways.

- (2) Hon. Danny Cano, Frio County Commissioner, Precinct No. 4, requests:

Discussion regarding property owned by Carolyn Gray that is located in Frio County between CR 3829 & CR 3843 outside of Dilley, Texas.

- IV. General Discussion
- V. Citizens To Be Heard

Please note that the Rules of Procedure, Conduct and Decorum at Meetings of the Commissioners Court of Frio County, Texas limit each speaker to a maximum of three (3) minutes to make his or her remarks. Inappropriate conduct or comments during this time, including but not limited to disruptive behavior, insults, personal attacks, and inappropriate language, may result in the speaker being ordered to leave the meeting and forfeit any remaining speaking time. For more information regarding the above-mentioned rules, please see the complete Rules of Procedure, Conduct and Decorum at Meetings of the Commissioners Court of Frio County, Texas, which is available upon request.

- VI. New Business

PRESENTATION

- (1) Amy Hereford, President and CEO, LiftFund, requests:

Presentation regarding the services offered by LiftFund, a non-profit community development financial institution.

ACTION AGENDA ITEMS

- (1) Hon. Crystal Marquez, Frio County Auditor, requests:

- 1.1 Open and hold public hearing on the proposed Fiscal Year 2024-2025 budget. (Pursuant to Texas Local Government Code, Section 111.007a)
- 1.2 Close public hearing.
- 1.3 Consider/take action on making any necessary changes to the budget. (Pursuant to Texas Local Government Code, Section 111.008b)
- 1.4 Consider/take action on setting the salary, expenses and other allowances of elected county or precinct officers. (Pursuant to Texas Local Government Code, Section 152.013a)
- 1.5 Consider/take action on adopting by record vote the Frio County Budget for Fiscal Year 2024-2025. (Pursuant to Texas Local Government Code, Section 111.008a)
- 1.6 Consider/take action to ratify the increase in property tax received for Fiscal Year 2024-2025 reflected in the Frio County 2024-2025 Budget.

- (2) Hon. Anna L. Alaniz, Frio County Tax Assessor Collector, requests:

- 2.1 Open and hold public hearing on the proposed Fiscal Year 2024-2025 tax rates.
- 2.2 Close public hearing.
- 2.3 Consider/take action on adopting the 2024-2025 Frio County General Tax Rate, Frio County Lateral Road Tax Rate, Frio County Debt Rate, and the Total Tax Rate for Frio County of 0.6200 by record vote, which is effectively a 13.25 percent increase in tax rate.
- 2.4 If tax rate is approved, consider /take action on approving an order to be signed by the Frio County Commissioners Court.

- (3) Frio County Commissioners Court, requests:

Consider / take action to designate day of each month on which the court shall convene in a regular term in each month during the next fiscal year. (Pursuant to Texas Local Government Code, Section 81.005(a).

- (4) Hon. Pete Jasso Martinez, Frio County Treasurer, requests:

Consider/take action on approving the Frio County Investment Policy for the fiscal year 2024-2025.

- (5) Hon. Pete Jasso Martinez, Frio County Treasurer, requests:

Consider/take action on approving the following holidays for year 2024:

January 1, 2025 – New Year’s Day Observance
January 20, 2025 – Martin Luther King, Jr. Day
February 17, 2025 – President’s Day
April 18, 2025 – Good Friday
April 21, 2025 – Easter Monday Holiday
May 26, 2025 – Memorial Day
June 19, 2025 – Juneteenth Day
July 4, 2025 – Independence Day
September 1, 2025 – Labor Day
October 13, 2025 - Columbus Day
November 11, 2025 – Veteran’s Day
November 26, 2025 – Day before Thanksgiving (1/2 day)
November 27, 2025 – Thanksgiving
November 28, 2025 – Day after Thanksgiving
December 24, 2025 – Christmas Eve
December 25, 2025 – Christmas
December 26, 2025 – Day after Christmas
December 31, 2025 – New Year’s Eve

- (6) Ramiro Trevino, Frio County Human Resources Director, requests:

Consider/take action on removing the current Frio County Pay Scale.

- (7) Ramiro Trevino, Frio County Human Resources Director, requests:

Consider/take action on approving the Frio County 2024 Pay Scale.

- (8) Ramiro Trevino, Frio County Human Resources Director, requests:

Consider/take action on approving the overtime policy for Dispatchers and Detention Officers.

- (9) Tommy Navarro, Frio County Building Maintenance Supervisor, requests:

9.1 Consider/take Action on approving the Upgrade Order Agreement between Frio County and Schindler Elevator Corporation to repair, furnish, install and troubleshoot the emergency light and phone in the elevator located in the Frio County Courthouse 500 E. San Antonio St, Pearsall, Texas.

9.2 If the agreement is approved, consider/take action on approving a resolution authorizing Hon. Rochelle Camacho, Frio County Judge, to sign same on behalf of Frio County.

(10) Ancelmo Ornelas, Frio County Road and Bridge Administrator, requests:

Consider/take action on approving waiving the fee for the use of Fireman's Park for Pearsall Volunteer Fire Department/City of Pearsall for National Night Out scheduled for Tuesday, October 1, 2024 from 5:30 p.m. to 8:30 p.m. Activities planned for community members, DJ, food etc.

(11) Ancelmo Ornelas, Frio County Road and Bridge Administrator, requests:

11.1 Consider/take action on approving and a permit to Moore Water Supply to extend, lay, construct and maintain a 2" waterline on CR 1629 (HillCrest Dr.). Total permit fee \$150.00

11.2 If the permit is approved, consider/take action on approving a resolution authorizing Hon. Rochelle Camacho to sign same on behalf of Frio County.

(12) Ancelmo Ornelas, Frio County Road and Bridge Administrator, requests:

Consider/take action on approving quote number 02-736091 to Nationwide Trailers SA for the purchase of 2025 PJ Trailer DMS1472BSSK for a total cost of \$13,505.00. This will be taken out of Capital Outlay Equipment-Other Purchases #200-50000-5632.

(13) Ancelmo Ornelas, Frio County Road and Bridge Administrator, requests:

Consider/take action on approving quote, Stock No. RKE49923 to Cavender Grande Ford for the purchase of 2024 Ford F150 for a total cost of \$49,895.00. This will be taken out of Capital Outlay-Vehicles #200-50000-5625.

(14) Ancelmo Ornelas, Frio County Road and Bridge Administrator, requests:

Consider/take action on approving quote, Stock No. RKE49509 to Cavender Grande Ford for the purchase of 2024 Ford C-150CC for a total cost of \$49,895.00. This will be taken out of Capital Outlay-Vehicles #200-50000-5625.

(15) Ancelmo Ornelas, Frio County Road and Bridge Administrator, requests:

Consider/take action on approving quote for (1) Padfoot Roller (Sany) & (1) Drum Roller (Sany) from Texas State Rental & Equipment for \$96,850.00 each. Total quote

\$193,700.00. This will be taken out of Capital Outlay Heavy Road Equipment & Equipment-Other Purchases.

(16) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider/take action on opening bids received by the specified deadline for Fuel & Road Materials.

(17) Hon. Crystal Marquez, Frio County Auditor, requests:

17.1 Consider/take action on approving online credit application with Ash Grove Cement South Texas, LLC for the Frio County Road & Bridge Department.

17.2 If the online credit application is approved, consider/take action on approving a resolution authorizing Hon. Rochelle Camacho to sign and submit same on behalf of Frio County.

(18) Hon. Crystal Marquez, Frio County Auditor, requests:

18.1 Consider / take action on the lease of two (2) new Toshiba e-Studio-3528A copier for the Frio County Judge's Office and Frio County WIC Office for a total cost of \$239.83 each per month for a 60-month lease. This is state approved on the DIR-CPO-4426 contract.

18.2 If approved, consider/take action on signing resolution authorizing Judge Rochelle Camacho to sign approved agreement on behalf of Frio County.

(19) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider / take action on accepting \$100.00 donation from HEB to Frio County.

(20) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider / take action on approving additional security/streetlight at CR 3415 & FM 1583 in Derby, Texas.

(21) Hon. Crystal Marquez, Frio County Auditor, requests:

21.1 Consider / take action to approve the budget amendments to the FISCAL YEAR 2023-2024 Frio County Budget, list below:

ORDER OF BUDGET AMENDMENT

The Commissioners' Court of Frio County, Texas hereby authorizes the following Budget amendment for fiscal year
October 1, 2023 - September 30, 2024.

DEPT. NAME	ACCOUNT #	DESCRIPTION	CURRENT BUDGET	+ INCREASE (DECREASE)	= ADJUSTED BUDGET
200 - ROAD & BRIDGE FUND					
200 - CAPITAL OUTLAY	200 - 50000.5510	Contingencies	10,000.00	(5,000.00)	5,000.00
200 - SUNDRIES	200 - 50000.5631	Heavy Road Equipment	150,000.00	5,000.00	155,000.00

This entry is to record the transfer funds for the Road & Bridge Department cover purchase of trailer.

21.2 If the amendment is approved, consider/take action on signing order stating same.

(22) Hon. Rochelle Camacho, Frio County Judge, requests:

Discussion and possible action to allow Lone Star Strategy Group, LLC to apply for the USDOT Charging and Fueling Infrastructure Discretionary Grant Program.

(23) Frio County Commissioners Court, requests:

Receive in person from the following county officials the following reports as mandated by law:

23.1 Presentation by Frio County Treasurer of detailed report as mandated by Section 114.026, Local Government ("Code") (this report is to be presented at each regular term of commissioners court).

23.2 Frio County Treasurer to exhibit the books and accounts of that office for the inspection of the commissioners court (to be done at each regular term of commissioners court).

23.3 Consider/take action on authorizing the execution by Frio County Commissioners Court (the Judge and each commissioner) of an affidavit stating the requirements of the treasurer's report have been met as mandated by section 114.026 of the Code.

23.4 Consider/take action on execution of an order of the commissioners court approving the county treasurer's report and order their publication in the Frio-Nueces Current as mandated by Section 114.026 of the Code or publication on the county's website.

(24) Frio County Commissioners Court requests:

Presentation, pursuant to Section 114.044 of the Local Government Code, by:

1. Frio County District Clerk;
2. Frio County Clerk
3. Frio County Treasurer
4. Frio County Attorney

5. Frio County Judge
6. Frio County Sheriff
7. Frio County Auditor
8. Frio County Justice of the Peace
9. Frio County Constables

(who collects or handles any money for the use of the county) of all fines imposed, judgments rendered and collected, and all jury fees collected by the respected courts in favor of or for the use of the county and at that time when the reports are presented to present receipts vouchers that show disposition of the money, fines or judgments.

After examination by the commissioners court as to the correctness of the reports, consider/action on directing the county clerk to enter information in county finance records as mandated by Section 114.044 of the Code.

- (25) Documents (resolutions, orders, contracts, etc.) to be signed.
- (26) Allow bills payable
- (27) Adjourn

THE FRIO COUNTY COURTHOUSE IS WHEELCHAIR ACCESSIBLE AND HANDICAP PARKING IS AVAILABLE. ANY REQUEST FOR SIGN INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THE MEETING. TO MAKE ARRANGEMENTS, PLEASE CALL (830) 334-2154.

THE FRIO COUNTY COMMISSIONERS COURT RESERVES THE RIGHT TO CONVENE INTO CLOSED (EXECUTIVE SESSION) UNDER V.T.C.A., GOVERNMENT CODE, CHAPTER 551, SUBCHAPTER D; SECTION 551.071, FOR PURPOSE OF CONSULTING WITH ITS ATTORNEYS; SECTION 551.072, DELIBERATING ABOUT REAL PROPERTY; SECTION 551.073, DELIBERATING ABOUT GIFTS, AND DONATIONS; SECTION 551.074, DELIBERATING ABOUT PERSONNEL MATTERS; SECTION 551.076, DELIBERATING ABOUT SECURITY DEVICES; SECTION 551.084, REGARDING EXCLUSION OF WITNESS FROM HEARING IN CONNECTION WITH AN INVESTIGATION; SECTION 551.086, DELIBERATING, VOTING, AND TAKING ACTION AS A POWER UTILITY ON A COMPETITIVE MATTER; SECTION 551.087, DELIBERATING ABOUT ECONOMIC DEVELOPMENT NEGOTIATIONS; AND SECTION 551.088, DELIBERATING ABOUT TEST ITEMS TO DISCUSS AND/OR DELIBERATE ANY OF THE POSTED MATTERS TO BE CONSIDERED DURING THE OPEN MEETING AND, IF IT DOES SO AFTER TAKING A VOTE IN OPEN SESSION, IT WILL THEN GO INTO CLOSED (EXECUTIVE) SESSION, DELIBERATE, THEN RECONVENE IN OPEN SESSION, VOTE ON ANY DECISION TAKEN, AND ANNOUNCE SAME FOR THE COMMISSIONERS COURT'S MINUTES.

Dated this the 6th of September, 2024.

Rochelle Camacho

Hon. Rochelle Camacho
Frio County Judge

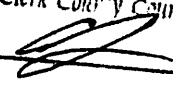
I, the undersigned, County Clerk, do hereby certify that the above Notice of Meeting of the above-named Commissioners' Court, is a true and correct copy of said Notice on the bulletin board at the Courthouse door of Frio County, Texas at a place readily accessible to the general public at all times on the 6th day of September, 2024 and said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

Dated this the 6th day of September, 2024.

COUNTY CLERK, FRIO COUNTY, TEXAS

BY



FILED
At 11:00 o'clock A M
This 6th day of September 2024
Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY:  DEPUTY

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.620000 per \$100 valuation has been proposed by the governing body of County of Frio.

PROPOSED TAX RATE	\$0.620000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.547482 per \$100
VOTER-APPROVAL TAX RATE	\$0.630552 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for County of Frio from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that County of Frio may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that County of Frio is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 10, 2024 AT 3:00 pm AT Frio County Courthouse Commissioner's Courtroom 500 E San Antonio St. Pearsall, TX 78061.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the County of Frio is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioner's Court of the County of Frio at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Frio County Commissioners Court

Hon. Judge Rochelle Lozano Camacho

Hon. Joe Vela, Pct. 1

Hon. Mario Martinez, Pct. 2

Hon. Raul Carrizales, Pct. 3

Hon. Danny Cano, Pct. 4

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit

the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by County of Frio last year to the taxes proposed to be imposed on the average residence homestead by County of Frio this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.596800	\$0.620000	increase of 0.0232 per \$100, or 3.89%
Average homestead taxable value	\$70,331	\$75,899	increase of 7.92%
Tax on average homestead	\$419.74	\$470.57	increase of 50.83, or 12.11%
Total tax levy on all properties	\$15,787,507	\$17,980,148	increase of 2,192,641, or 13.89%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The County of Frio Auditor certifies that County of Frio has spent \$162,100 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. County of Frio Sheriff has provided County of Frio information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by \$0.005648/\$100.

Indigent Health Care Compensation Expenditures

The County of Frio spent \$388,962 from July 1, 2023 to June 30, 2024 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$340,962. This increased the no-new-revenue maintenance and operations rate by \$0.011880/\$100.

Indigent Defense Compensation Expenditures

The County of Frio spent \$161,475 from July 1, 2023 to June 30, 2024 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$18,974. This increased the no-new-revenue maintenance and operations rate by \$0.000248/\$100.

For assistance with tax calculations, please contact the tax assessor for County of Frio at 830-505-2994 or friotac@friocounty.org, or visit friocountytax.org for more information.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can

easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

AN ORDER LEVYING A TAX RATE FOR FRIO COUNTY
FOR THE YEAR 2024

BE IT ORDERED by the Commissioners Court of Frio County that "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 13.25 PERCENT AND WILL RAISE TAXES FOR MAINTANCE AND OPERATIONS ON \$100,000 HOME BY APPROXIMATELY \$72.51."

We, the Commissioners Court of Frio County, do hereby levy or adopt the rate on \$100 valuation for this county for the tax year 2024 as follows:

General Fund	<u>.3988</u>
I&S	<u>.0408</u>
Road & Bridge (General)	<u>.1295</u>
TIRZ	<u>.0076</u>
Total (General)	<u>.5767</u>
Farm to Market/Lat. Rd.	<u>.0433</u>
TOTAL TAX RATE	<u>.6200</u>

The Tax Assessor-Collector is hereby authorized to assess and collect taxes of FRIO COUNTY on this 10th day of September, 2024, and was executed in duplicate.

FILED
At 10:16 o'clock A M
This 11 day of Sept 2024
Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY: [Signature] DEPUTY

[Signature]
Rochelle Lozano Camacho
County Judge

[Signature]
Joe Yela
Commissioner Precinct #1

ATTEST:

[Signature]
Mario Martinez
Commissioner Precinct #2

[Signature]
Aaron Ibarra
County Clerk

[Signature]
Raul Carrizales
Commissioner Precinct #3

[Signature]
Danny Cano
Commissioner Precinct #4

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Frio	8303342152
Taxing Unit Name	Phone (area code and number)
500 E. San Antonio St Ste 20 Pearsall TX 78061	friocountytax.org
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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,678,349,814
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,678,349,814
4.	Prior year total adopted tax rate.	\$ 0.553500 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	-\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,678,349,814
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ¹	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value:	\$ 1,477,150
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 2,964,870
	C. Value loss. Add A and B. ⁶	\$ 4,442,020
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value:	\$ 6,259,190
	B. Current year productivity or special appraised value:	- \$ 430,190
	C. Value loss. Subtract B from A. ⁷	\$ 5,829,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,271,020
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,115,270
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,632,963,524
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,573,453
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 3,601
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 14,577,054
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:	\$ 2,929,752,724
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ 7,397,341
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$ 0
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 39,618,390
	E. Total current year value. Add A and B, then subtract C and D.	\$ 2,897,531,675

¹ Tex. Tax Code §26.012(15)
² Tex. Tax Code §26.012(15)
³ Tex. Tax Code §26.012(15)
⁴ Tex. Tax Code §26.03(c)
⁵ Tex. Tax Code §26.012(13)
⁶ Tex. Tax Code §26.012(13)
⁷ Tex. Tax Code §26.012, 26.04(c-2)
⁸ Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,897,531,675
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 27,651,470
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 27,651,470
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,869,880,205
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.507932 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.507932 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.414700 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,678,349,814

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 11,107,116
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 3,601
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 92,457
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ -88,856
	E. Add Line 30 to 31D.	\$ 11,018,260
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,869,880,205
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.383927 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 162,100
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.005648 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.005648 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 388,962
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 48,000
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.011880 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.011880 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>161,475</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>142,501</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000661</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000248</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000248</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.401703</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>1,836,098</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.063978</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.465681</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.481979</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</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 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 149,194</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 149,194</p>	\$ 149,194
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 149,194
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 98.00 %</p> <p>B. Enter the prior year actual collection rate..... 96.56 %</p> <p>C. Enter the 2022 actual collection rate. 97.23 %</p> <p>D. Enter the 2021 actual collection rate. 94.80 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	98.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 152,238
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531,675
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.005254 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.487233 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(f)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	§ 0.487233 /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	§ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	§ 11,941
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	§ 2,897,531,675
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	§ 0.000412 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	§ 0.507932 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	§ 0.507932 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	§ 0.487233 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	§ 0.486821 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	§ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	§ 2,897,531,675
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	§ 0.000000 /\$100

¹² Tex. Tax Code §26.041(d)
¹³ Tex. Tax Code §26.041(i)
¹⁴ Tex. Tax Code §26.041(d)
¹⁵ Tex. Tax Code §26.04(c)
¹⁶ Tex. Tax Code §26.04(c)
¹⁷ Tex. Tax Code §26.045(d)
¹⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.486821 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.690879 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.147729 /\$100
	C. Subtract B from A.....	\$ 0.543150 /\$100
	D. Adopted Tax Rate.....	\$ 0.553500 /\$100
	E. Subtract D from C.....	\$ -0.010350 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 2,648,553,526
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.661423 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.661423 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ 0.064623 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 2,312,775,116
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,494,584
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ -0.596800 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,494,584 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.051581 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.538402 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.401703 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531,675
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.017256 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.005254 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.424213 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.553500 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,632,963,524
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,869,880,205
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.042(c)
⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.538402 /\$100

SECTION 8: Total Tax Rate

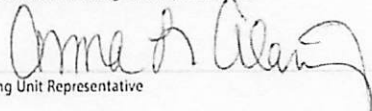
Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.507932 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.538402 /\$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>	
De minimis rate.	\$ 0.424213 /\$100
If applicable, enter the current year de minimis rate from Line 73.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here → Anna Alaniz
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

8-6-24
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)