

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

HOSPITAL DISTRICT

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	RATE -	M&O	I&S
1	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹		\$2,071,864,074	\$2,113,714,074
2	2022 tax ceilings. Counties, Cities and Junior College Districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2022 or prior year for homeowners age 65 or older or disabled, use this step. ²		\$0	\$0
3	Preliminary 2022 adjusted taxable value. Subtract line 2 from line 1.		\$2,071,864,074	\$2,113,714,074
4	2022 total adopted tax rate.		0.218722	0.085086
5	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$0 B. 2022 values resulting from final court decisions: \$0 C. 2022 value loss. Subtract B from A. ³		\$0	\$0
6	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$0 B. 2022 disputed value: \$0 C. 2022 undisputed value. Subtract B from A. ⁴		\$0	\$0
7	2022 Chapter 42 related adjusted values. Add line 5C and line 6C.		\$0	\$0
8	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.		\$2,071,864,074	\$2,113,714,074
9	2022 taxable value of property in territory the taxing unit deannexed after January 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵		\$0	\$0
10	2022 taxable value lost because property first qualified for an exemption in 2022. 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 A. Absolute exemptions. Use 2022 market value: \$72,970 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: \$790,957 C. Value loss. Add A and B. ⁶		\$863,927	\$863,927

11	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only those properties that first qualified in 2023; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$0</p> <p>B. 2023 productivity or special appraised value: \$0</p> <p>C. Value loss. Subtract B from A.⁷ \$0</p>	\$0	\$0
12	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$863,927	\$863,927
13	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. 8 If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0	\$0
14	Adjusted 2022 taxable value. Subtract Line 12 and Line 13 from line 8.	\$2,071,000,147	\$2,112,850,147
15	Adjusted 2022 total levy. Multiply line 4 by line 14 and divide by \$100.	\$4,529,733	\$1,797,740
16	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	\$1,679	\$653
17	Adjusted 2022 levy with refunds and TIF adjustment. Add lines 15 and 16.	\$4,531,412	\$1,798,393
18	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values M&O: \$2,294,564,591</p> <p>A. Certified values I&S: \$2,328,314,213</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0</p> <p>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</p> <p>D. Tax increment financing: 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. \$0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D. \$2,294,564,591</p>	\$2,294,564,591	\$2,328,314,213
19	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. \$0</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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. \$0</p> <p>C. Total value under protest or not certified. Add A and B. \$0</p>	\$0	\$0
20	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0	\$0
21	2023 total taxable value. Add lines 18E and 19C. Subtract line 20.	\$2,294,564,591	\$2,328,314,213
22	Total 2023 taxable value of properties in territory annexed after January 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed.	\$0	\$0
23	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected 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 January 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023.	\$42,441,250	\$42,441,250
24	Total adjustments to the 2023 taxable value. Add lines 22 and 23.	\$42,441,250	\$42,441,250
25	Adjusted 2023 taxable value. Subtract line 24 from line 21.	\$2,252,123,341	\$2,285,872,963
26	2023 NNR tax rate. Divide line 17 by line 25 and multiply by \$100.20	0.201206	\$0.078674
27	Add together the NNR tax rates for M&O and I&S. The total is the 2023 NNR tax rate.	0.279880	

SECTION 2: Voter-Approval Tax Rate

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

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	RATE -	M&O	I&S
28	2022 M&O tax rate. Enter the 2022 M&O tax rate.		0.218722	0.085086
29	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the No-New-Revenue Tax Rate Worksheet.		\$2,071,864,074	\$2,113,714,074
30	Total 2022 M&O levy. Multiply line 28 by line 29 and divide by \$100.		\$4,531,623	N/A
31	Adjusted 2022 levy for calculating NNR M&O taxes. A M&O taxes refunded for years preceding tax year 2022: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. B 2022 taxes in TIF.: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. C 2020 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. D 2022 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. E Add line 30 to line 31D.	\$3,952 \$0 +/- \$0 \$3,952	\$4,535,575	NA
32	Adjusted 2023 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.		\$2,252,123,341	\$2,285,872,963
33	2023 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.		0.201391	N/A
34	Rate adjustment for state criminal justice mandate. ²³ A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. B. 2022 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0 \$0/\$100	0	0
35	Rate adjustment for indigent health care expenditures. ²⁴ A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0 \$0/\$100	0	0
36	Rate adjustment for county indigent defense compensation. ²⁵			

	<p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$0	\$0	\$0/\$100	\$0/\$100	0	0
37	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2022.</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$0	\$0	\$0/\$100	\$0/\$100	0	0
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 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0</p>	\$0	\$0	\$0/\$100		0	0
39	Adjusted 2023 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.					0.201391	N/A
40	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____	\$ _____/\$100			0.201391	0
41	<p>2023 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 38 by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p>					0.217502	0
D41	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. 27 If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>					0.000000	
42	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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>						

	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. Enter debt amount.	\$1,814,900	
	B: Subtract unencumbered fund amount used to reduce total debt.	\$0	
	C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none).	\$0	
	D: Subtract amount paid from other resources.	\$0	
	E: Adjusted debt. Subtract B, C and D from A.		N/A \$1,814,900
43	Certified 2022 excess debt collections. Enter the amount certified by the collector.		(\$38,167)
44	Adjusted 2023 debt. Subtract line 43 from line 42E.		\$1,853,067
45	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. B. Enter the 2022 actual collection rate. C. Enter the 2021 actual collection rate. D. Enter the 2020 actual collection rate. 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%. ³⁰	97.00% 97.00% 100.00% 100.00%	N/A 97%
46	2023 debt adjusted for collections. Divide line 44 by line 45E.	\$0	\$1,910,378
47	2023 total taxable value. Enter the amount on line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,294,564,591	\$2,328,314,213
48	2023 debt rate. Divide line 46 by line 47 and multiply by \$100.	0	0.082050
49	2023 voter-approval tax rate. Add lines 41 and 48.	0.217502	0.082050
D49	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	0	0
50	Add together the voter-approval tax rates for M&O and I&S. The total is		0.299552
Section 3: N/A			
Section 4: N/A			
Section 5: N/A			
Section 6: N/A			
Section 7: N/A			
SECTION 8: Total Tax Rate			

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2023 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). 0.279880


Voter-approval tax rate. As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). 0.299552
Indicate the line number used: 50

De minimis rate. If applicable, enter the de minimis rate from line 72. N/A

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.

Print Here Danny Jones
Printed Name of Taxing Unit Representative

Sign Here 
Taxing Unit Representative

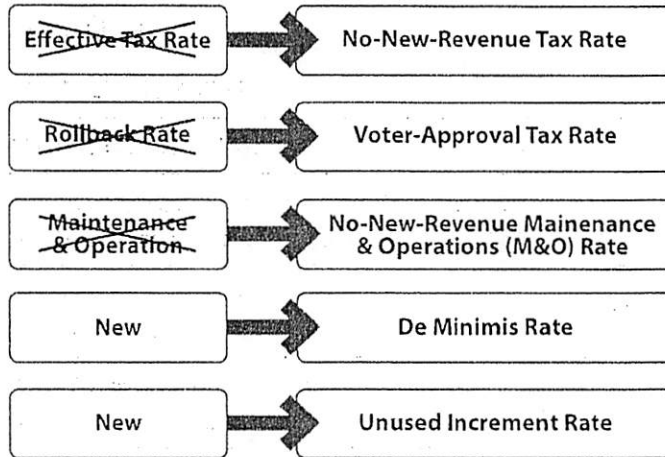
Date 8-6-23

Truth-In-Taxation (TNT) Basics

(For Taxing Units Other Than School Districts)

Terminology and Calculations for Taxing Units

Senate Bill 2, 86th Legislative Session made several significant changes to the truth-in-taxation process. Below is new terminology and calculations from this legislation.



The calculations are:

(1) "No-New-Revenue Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to the following formula:

$$\text{NO-NEW-REVENUE} = \frac{(\text{LAST YEAR'S LEVY} - \text{LOST PROPERTY LEVY})}{(\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})}$$

(2) "Voter-Approval Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to one of the following applicable formulas:

(A) For a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.08) + \text{CURRENT DEBT}$$

(B) For a taxing unit other than a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.035) + \text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE}$$

What adopted tax rates trigger an election or petition

ADOPTED TAX RATE IS:

BELOW voter-approval tax rate	No election required
ABOVE voter-approval tax rate but BELOW de minimis rate	Voters may petition for an election*
ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required**
ABOVE voter-approval tax rate and ABOVE the de minimis rate	Election required

* The election trigger in a municipality with a population of less than 30,000 that does not meet the definition of a special taxing unit may differ. See Tax Code Secs. 26.063 and 26.075 for details on when voters may petition for an election.

** See Water Code Secs. 49.23601, 49.23602, and 49.23603 for details on election requirements for water districts.

Revenue Threshold in Voter-Approval Tax Rate

(or threshold over which voters must approve tax increases)

Taxing Unit	Voter-Approval Tax Rate
Cities / Counties	3.5%
Special Taxing Units*	8%

* Hospitals, Junior Colleges and Special Districts with M&O tax rate of 2.5 cents or less

Where can I find more information?

Information is typically obtained from the resources below, but may be different for your taxing unit.

What information is available from my appraisal district?

1. Certified taxable values
2. Property value under protest
3. New real property and improvement value
4. Value of property lost
5. Captured appraisal values for tax increment financing (TIFs)
6. Property known, but not certified
7. Property with tax ceiling

What information is available from my governing body?

1. Debt information
2. Unencumbered fund balance
3. TIF payments
4. Amount if transferring a function
5. Sales tax spent for no-new-revenue maintenance and operations
6. Enhanced indigent health care information
7. Criminal justice mandate information

What information is available from Texas Comptroller of Public Accounts?

1. Railroad rolling stock value
2. Sales tax information (if applicable)

What information is available from collectors?

1. Refund information
2. Excess collections

Terms and Definitions

No-new-revenue tax rate

(Last year's levy minus lost property levy) divided by (current total value minus new property value).

Voter-approval tax rate for a special taxing unit

Voter-approval tax rate equals (no-new-revenue maintenance and operations tax rate times 1.08) plus current debt rate.

Voter-approval tax rate for a taxing unit other than a special taxing unit

(No-new-revenue maintenance and operations tax rate times 1.035) plus current debt plus unused increment rate.

No-new-revenue maintenance and operations rate

(Last year's levy minus last year's debt minus last year's junior college levy) divided by (current total value minus new property value).

De minimis rate

The rate is equal to the sum of:

- (A) a taxing unit's no-new-revenue maintenance and operations rate;
- (B) the rate that when applied to a taxing current total value, will impose an amount of taxes equal to \$500,000, and
- (C) a taxing unit's current debt rate.

Unused increment rate

A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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