

7/26/2025 5:49:40 AM		NO NEW REVENUE TAX RATE TOTALS			APR Year	Tax Yea
Entity: RDC		RDC-MIDLAND COLLEGE (2025)			2025	2024
Year	Description	Input Data Here	Sch w/o 313	Sch 313	Non Sch	
2024	Total taxable value					
	Taxable value	55,503,948,367				
	25.25(d) Adjustments	0				
	Appeal Under Chapter 42 as of July 25	0				
	Recognizable taxable value	55,503,948,367	L.1	L.1	L.1	
2024	Tax ceilings					
	Total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	0	L.2	L.2	L.2	
2024	Taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313					
	Appraised I&S value of property subject to chapter 313 agreement	0		L.4A		
	Limited M&O value of property subject to vchapter 313 agreement	0		L.4B		
2024	Total adopted tax rate					
	M&O or maintenance & operations rate	0.00077596		L.6A	L.28	
	I&S or debt rate	0.00005384		L.6B		
	Total adopted tax rate (eg. school rate \$1.06 => 0.01060000)	0.00082980	L.4		L.4	
2024	Taxable value lost because property first qualified for an exemption in 2025					
	Absolute exemptions (use prior year market value)	27,173,905	L.10A	L.13A	L.10A	
	Partial exemptions (current year exemption amount or if percentage exemption use percentage times prior year value)	34,891,788	L.10B	L.13B	L.10B	
2024	Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, or special appraisal in 2025					
	Prior year productivity market value	285,480	L.11A	L.14A	L.11A	
	Current year productivity or special appraised value	0	L.11B	L.14B	L.11B	
2025	Total taxable value on the certified appraisal roll today					
	Certified taxable value	60,956,534,876	L.17A	L.23A	L.18A	
	Pollution control and energy storage system exemption	20,022,290	L.17B	L.23B	L.18C	
	TIF zone captured appraised value of property taxable by a taxing unit with in a tax increment financing zone	98,929,160			L.18D	
2025	Total value of properties under protest					
	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest		L.18A	L.24A	L.19A	
2025	Tax ceilings					
	Taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	0	L.19	L.25A	L.20	
	New value of property subject to chapter 313 agreements	0		L.25B		
	Taxable value of new improvements and new personal property located in new improvements	505,829,498	L.22	L.30	L.23	
	New Improvements on Which a Tax Abatement Agreement Has Expired for 2025	0			L.23	

NO NEW REVENUE DATA ENTRY	
Description	Input Data Below
Address	
Name of person preparing this notice	
Title	
Date prepared	7/26/2025 5:49:40 AM

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# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

RDC-MIDLAND COLLEGE (2025)

Phone (area code and number)

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>Prior year total taxable value.</b> 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). <sup>1</sup> Tex. Tax Code § 26.012(14)	<b>\$55,503,948,367</b>
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup> Tex. Tax Code § 26.012(14)	<b>\$0</b>
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	<b>\$55,503,948,367</b>
4.	<b>Prior year total adopted tax rate.</b>	<b>0.08298000</b>
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>  A. Original prior year ARB values: <b>\$417,480,083</b> B. Prior year values resulting from final court decisions: <b>\$373,675,533</b> C. Prior year value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	<b>\$43,804,550</b>
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: <b>\$333,550,191</b> B. Prior year disputed value: <b>\$316,872,681</b> C. Prior year undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	<b>\$16,677,510</b>
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	<b>\$60,482,060</b>

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	<b>\$55,564,430,427</b>
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2025.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	<b>\$0</b>

10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: <span style="float: right;"><b>\$27,173,905</b></span></p> <p>B. <b>Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: <span style="float: right;"><b>\$34,891,788</b></span></p> <p>C. <b>Value loss.</b> Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15) <span style="float: right;"><b>\$62,065,693</b></span></p>	
11.	<p><b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. <b>Prior year market value:</b> <span style="float: right;"><b>\$285,480</b></span></p> <p>B. <b>Current year productivity or special appraised value::</b> <span style="float: right;"><b>\$0</b></span></p> <p>C. <b>Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15) <span style="float: right;"><b>\$285,480</b></span></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	<b>\$62,351,173</b>
13.	<p><b>Prior year captured value of property in a TIF.</b> 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.</p>	<b>\$0</b>
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	<b>\$55,502,079,254</b>
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	<b>\$46,055,625</b>
16.	<p><b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	<b>\$69,191</b>
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	<b>\$46,124,816</b>
18.	<p><b>Total current year taxable value on the current year 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> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p>A. <b>Certified values:</b> <span style="float: right;"><b>\$60,956,534,876</b></span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;"><b>\$0</b></span></p> <p>C. <b>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: <span style="float: right;"><b>\$20,022,290</b></span></p> <p>D. <b>Tax increment financing:</b> 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. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;"><b>\$98,929,160</b></span></p> <p>E. <b>Total current year value.</b> Add A and B, then subtract C and D. <span style="float: right;"><b>\$60,837,583,426</b></span></p>	

## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. Current year 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 Tex. Tax Code § 26.01(c)</sup></p> <p><b>B. Current year 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 Tex. Tax Code § 26.01(d)</sup></p> <p><b>C.Total value under protest or not certified.</b> Add A and B.</p>	<p><b>* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest</b></p> <p><b>\$70,892,138</b></p> <p><b>\$0</b></p> <p><b>\$70,892,138</b></p>
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16 Tex. Tax Code § 26.012(6)(B)</sup>	<b>\$0</b>
21.	<b>Current year total taxable value.</b> Add Lines 18 and 19C. Subtract Line 20 <sup>17 Tex. Tax Code § 26.012(6)</sup>	<b>\$60,908,475,564</b>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18 Tex. Tax Code § 26.012(17)</sup>	<b>\$0</b>
23.	<b>Total current year 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 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19 Tex. Tax Code § 26.012(17)</sup>	<b>\$505,829,498.00</b>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	<b>\$505,829,498.00</b>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	<b>\$60,402,646,066</b>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100 <sup>20 Tex. Tax Code § 26.04(c)</sup>	<b>0.0763622</b>
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21 Tex. Tax Code § 26.04(d)</sup>	<b>0.00000000</b>
Texas Comptroller of Public Accounts		Form 50-856

## SECTION 2: Voter-Approval Tax Rate

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	0.07759600
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$55,564,430,427
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$43,115,775
31.	Adjusted prior year levy for calculating NNR M&O rate. <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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 2024. This line applies only to tax years preceding the prior tax year. <div style="text-align: right;">\$63,683</div> <b>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. <div style="text-align: right;">\$0</div> <b>C. Prior year 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. <div style="text-align: right;">\$0</div> SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <div style="text-align: right;">\$63,683</div> <b>E. Add Line 30 to 31D.</b>	
		\$43,179,458
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$60,402,646,066
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.07148604
34.	Rate adjustment for state criminal justice mandate. <small>23 Tex. Tax Code § 26.044</small> <b>A. Current year 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. <div style="text-align: right;">\$0</div> <b>B. Prior year 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. <div style="text-align: right;">\$0</div> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b> <div style="text-align: right;">0.00000000</div> <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	
		0.00000000
35.	Rate adjustment for indigent health care expenditures. <small>24 Tex. Tax Code § 26.0442</small> <b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. <div style="text-align: right;">\$0</div> <b>B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. <div style="text-align: right;">\$0</div> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b> <div style="text-align: right;">0.00000000</div> <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	
		0.00000000

## 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <small>25 Tex. Tax Code § 26.0442</small></p> <p><b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>B. Prior year 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, 2023 and ending on June 30, 2024 less any state grants received by the county for the same purpose.</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;"><b>0.00000000</b></p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;"><b>0</b></p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<b>0.00000000</b>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <small>26 Tex. Tax Code § 26.0443</small></p> <p><b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year.</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>B. Prior year 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, 2023 and ending on June 30, 2024.</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;"><b>0.00000000</b></p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;"><b>0</b></p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<b>0.00000000</b>
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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;"><b>0.00000000</b></p> <p><b>D.</b> Enter the lesser of C If not applicable, enter 0.</p> <p style="text-align: right;"><b>0</b></p>	<b>0.00000000</b>
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	<b>0.07148604</b>
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;"><b>0.00000000</b></p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<b>0.07148604</b>
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<b>0.07720492</b>

<b>D41.</b>	<b>Disaster Line 41 (D41): Current year 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 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. <sup>27</sup> Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	0.00000000
<b>42.</b>	<b>Total current year 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <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> Tex. Tax Code § 26.012(7) <b>Enter debt amount</b> <span style="float: right;"><b>\$2,966,250</b></span> <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. <span style="float: right;"><b>\$0</b></span> <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) <span style="float: right;"><b>\$0</b></span> <b>D. Subtract amount paid</b> from other resources <span style="float: right;"><b>\$0</b></span> <b>E. Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;"><b>\$2,966,250</b></span>	
<b>43.</b>	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)	<b>\$0</b>
2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts <span style="float: right;">Form 50-856</span>		
<b>Line</b>	<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>44.</b>	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	<b>\$2,966,250</b>
<b>45.</b>	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> Tex. Tax Code § 26.04(b) <span style="float: right;"><b>98.11%</b></span> <b>B.</b> Enter the prior year actual collection rate. <span style="float: right;"><b>98.08%</b></span> <b>C.</b> Enter the 2023 actual collection rate <span style="float: right;"><b>98.50%</b></span> <b>D.</b> Enter the 2022 actual collection rate. <span style="float: right;"><b>98.66%</b></span> <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> Tex. Tax Code § 26.04(h), (h-1) and (h-2)	<b>98.11%</b>
<b>46.</b>	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	<b>3023392.111</b>
<b>47.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	<b>60,908,475,564</b>
<b>48.</b>	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	<b>0.00496383</b>
<b>49.</b>	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	<b>0.08216875</b>
<b>D49.</b>	<b>Disaster Line 49 (D49): Current year 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.	<b>0.00496383</b>
<b>50.</b>	<b>COUNTIES ONLY.</b> 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.	<b>0.00000000</b>



**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 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. <sup>32 Tex. Tax Code § 26.041(d)</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 of the prior year, enter 0.	\$0
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 Tex. Tax Code § 26.041(i)</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</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 Tex. Tax Code § 26.041(d)</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95..	\$0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$60,908,475,564
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.07636220
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$0
57.	<b>Current year 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 Voter-Approval Tax Rate Worksheet.	0.08216875

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57	0.08216875

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	\$0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$60,908,475,564
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0
62.	<b>Current year 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).	0.08216875



**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. <sup>39 Tex. Tax Code § 26.013(a)</sup> 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. <sup>40 Tex. Tax Code § 26.013(c)</sup>

The difference between the adopted tax rate and 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; <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup>
  - a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>42 Tex. Local Gov't Code § 120.007(d) or</sup>
  - 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>43 Tex. Tax Code § 26.063(a)(1)</sup>
- This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>44 Tex. Tax Code § 26.012(b-a)</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b>	
	A. Voter-approval tax rate (Line 68)	0.00000000
	B. Unused increment rate (Line 67)	0.00000000
	C. Subtract B from A	0.00000000
	D. Adopted Tax Rate	0.00000000
	E. Subtract D from C	0.00000000
	F. 2024 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
<b>64.</b>	<b>Year 2 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</b>	
	A. Voter-approval tax rate (Line 67)	0.00000000
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	0.00000000
	D. Adopted Tax Rate	0.00000000
	E. Subtract D from C	0.00000000
	F. 2023 Total Taxable Value (Line 60)	0
	G. Multiply E by F and divide the results by \$100	0
<b>65.</b>	<b>Year 1 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</b>	
	A. Voter-approval tax rate (Line 67)	0.00000000
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	0.00000000
	D. Adopted Tax Rate	0.00000000
	E. Subtract D from C	0.00000000
	F. 2022 Total Taxable Value (Line 60)	0
	G. Multiply E by F and divide the results by \$100	0
<b>66.</b>	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G.</b>	0.00000000
<b>67.</b>	<b>2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	0.00000000
<b>68.</b>	<b>Total 2025 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)</b>	0.00000000

**2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts**

Form 50-856

**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>46 Tex. Tax Code § 26.063(a)(1)</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>47 Tex. Tax Code § 26.042(b)</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
<b>69.</b>	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.07148604
<b>70.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$60,908,475,564
<b>71.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100	0.000820904
<b>72.</b>	<b>Current year debt rate.</b> Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00496383
<b>73.</b>	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	0.07727077

**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>47</sup> Tex. Tax Code §26.042(b)

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>48</sup> Tex. Tax Code §26.042(f)

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
  - the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.
- Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.08298000
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>49 Tex. Tax Code §26.042(c)</sup> If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50 Tex. Tax Code §26.042(b)</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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.	0.08298000
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	0.00000000
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$55,502,079,254
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$0.00
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$60,402,646,066
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>50 Tex. Tax Code §26.042(b)</sup>	0.00000000
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	0.08296328

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate**

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: 26

0.07636220

**Voter-approval tax rate**

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: 49

0.08216875

**De minimis rate.**

If applicable, enter the current year de minimis rate from Line 73.

N/A

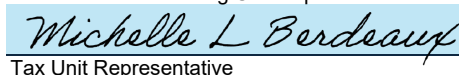
**SECTION 9: Taxing Unit Representative Name and Signature**

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 the Tax Code.  
<sup>51 Tex. Tax Code §§ 26.04(c-2) and (d-2)</sup>

print  
here

Michelle L Berdeaux, RPA, RTA, CTA, CCA

Printed Name of Taxing Unit Representative

sign  
here

Tax Unit Representative

8/5/2025

Date

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## Supplemental Tax Rate Calculation Worksheet

### Voter-Approval Tax Rate for Taxing Units in a Disaster Area Other Than School Districts or Water Districts

#### Recalculation of Voter-Approval Tax Rate for Taxing Units in Disaster Area Worksheet

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.

To do so, the taxing unit must recalculate the voter-approval tax rate the taxing unit would have calculated in the year the disaster occurred if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. The recalculated 2024 voter-approval tax rate for a taxing unit in a disaster area will be entered on Line 75 of the 2025 Tax Rate Calculation Worksheet.

This worksheet applies 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 2023 or subsequent years; and
- 2025 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 2025 is the third tax year after the year in which the disaster occurred

#### Complete applicable sections or lines.

Complete Section 1 if the disaster occurred in 2024 and the taxing unit calculated its voter-approval tax rate using a multiplier of 1.08 in 2024 and is no longer eligible to calculate the voter-approval tax rate using a multiplier of 1.08 in 2025.

Complete Section 2 if the disaster occurred in 2023 and the taxing unit has calculated its voter-approval tax rate using a multiplier of 1.08 since 2023 and is no longer eligible to calculate the voter-approval tax rate using a multiplier of 1.08 in 2025.

Complete Section 3 if the disaster occurred in 2022 and the taxing unit has calculated its voter-approval tax rate using a multiplier of 1.08 since 2022 and is no longer eligible to calculate the voter-approval tax rate using a multiplier of 1.08 in 2025.

#### Section 1: Recalculated 2024 Voter-Approval Tax Rate for a 2024 Disaster

Line	Emergency Revenue Rate Worksheet	Amount/Rate
1.	<b>Recalculated 2024 voter-approval tax rate.</b> Complete the following steps on the taxing unit's 2024 Tax Rate Calculation Worksheet: A. On Line 41, replace the multiplier used to calculate the 2024 voter-approval M&O rate with 1.035. B. Recalculate the 2024 voter-approval tax rate. Enter the final recalculated voter-approval tax rate in Section 7, Line 75 of the 2025 Tax Rate Calculation Worksheet	

#### Section 2 : Recalculated 2024 Voter Approval Tax Rate for a 2023 Disaster

Line	Emergency Revenue Rate Worksheet	Amount/Rate
1.	<b>Recalculated 2023 voter-approval tax rate.</b> Complete the following steps on the taxing unit's 2023 Tax Rate Calculation Worksheet: A. On Line 41, replace the multiplier used to calculate the 2023 voter-approval M&O rate with 1.035. B. Recalculate the 2023 voter-approval tax rate.	
2.	<b>Adjusted 2023 taxable value.</b> Enter the amount from Line 14 on the taxing unit's 2024 Tax Rate Calculation Worksheet	
3.	<b>Recalculated adjusted 2023 total levy.</b> Multiply Line 1 by Line 2 and divide by \$100.	\$0
4.	<b>Recalculated 2024 voter-approval tax rate.</b> Complete the following steps on the taxing unit's 2024 Tax Rate Calculation Worksheet: A. On Line 15, replace the original 2023 total levy with the recalculated adjusted 2023 total levy from Line 3 of this worksheet. B. On Line 41, replace the multiplier used to calculate the 2024 voter-approval M&O rate with 1.035. C. Recalculate the 2024 voter-approval tax rate. Enter the final recalculated voter-approval tax rate from Section 7, Line 75 of the 2025 Tax Rate Calculation Worksheet	

**Section 3 : Recalculated 2024 Voter Approval Tax Rate for a 2022 Disaster**

Line	Emergency Revenue Rate Worksheet	Amount/Rate
1.	Recalculated 2022 voter-approval tax rate. Complete the following steps on the taxing unit's 2022 Tax Rate Calculation Worksheet: A. On Line 41, replace the multiplier used to calculate the 2022 voter-approval M&O rate with 1.035. B. Recalculate the 2022 voter-approval tax rate.	
2.	<b>Adjusted 2022 taxable value.</b> Enter the amount from Line 14 on the taxing unit's 2023 Tax Rate Calculation Worksheet	
3.	<b>Recalculated adjusted 2022 total levy.</b> Multiply Line 1 by Line 2 and divide by \$100.	<b>\$0</b>
4.	<b>Recalculated 2023 voter-approval tax rate.</b> Complete the following steps on the taxing unit's 2023 Tax Rate Calculation Worksheet: A. On Line 15, replace the original 2022 total levy with the recalculated adjusted 2022 total levy from Line 3 of this worksheet. B. On Line 41, replace the multiplier used to calculate the 2023 voter-approval M&O rate with 1.035. C. Recalculate the 2023 voter-approval tax rate.	
5.	<b>Adjusted 2023 taxable value.</b> Enter the amount from Line 14 on the taxing unit's 2024 Tax Rate Calculation Worksheet	
6.	<b>Recalculated adjusted 2023 total levy.</b> Multiply Line 4 by Line 5 and divide by \$100.	<b>\$0</b>
7.	<b>Recalculated 2024 voter-approval tax rate.</b> Complete the following steps on the taxing unit's 2024 Tax Rate Calculation Worksheet: A. On Line 14, replace the original 2023 total levy with the recalculated adjusted 2023 total levy from Line 6 of this worksheet. B. On Line 39, replace the multiplier used to calculate the 2024 voter-approval M&O rate with 1.035. C. Recalculate the 2024 voter-approval tax rate. Enter the final recalculated voter-approval tax rate from Section 7, Line 75 of the 2025 Tax Rate Calculation Worksheet.	

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