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

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

<table>
<thead>
<tr>
<th>Line</th>
<th>No-New-Revenue Tax Rate Worksheet</th>
<th>Amount/Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>2022 total taxable value.</strong> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year’s certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). ¹</td>
<td>$ 5,966,835,286</td>
</tr>
<tr>
<td>2.</td>
<td><strong>2022 tax ceilings.</strong> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled ²</td>
<td>$ 292,856,882</td>
</tr>
<tr>
<td>3.</td>
<td><strong>Preliminary 2022 adjusted taxable value.</strong> Subtract Line 2 from Line 1.</td>
<td>$ 5,663,978,404</td>
</tr>
<tr>
<td>4.</td>
<td><strong>2022 total adopted tax rate.</strong> Subtract Line 2 from Line 1.</td>
<td>$ 1,337,500 /$100</td>
</tr>
<tr>
<td>5.</td>
<td><strong>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</strong> ³</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A. <strong>Original 2022 ARB values:</strong></td>
<td>$ 110,338,890</td>
</tr>
<tr>
<td></td>
<td>B. <strong>2022 values resulting from final court decisions:</strong></td>
<td>$ 102,814,452</td>
</tr>
<tr>
<td></td>
<td>C. <strong>2022 value loss.</strong> Subtract B from A. ³</td>
<td>$ 7,524,438</td>
</tr>
<tr>
<td>6.</td>
<td><strong>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</strong> ³</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A. <strong>2022 ARB certified value:</strong></td>
<td>$ 79,085,414</td>
</tr>
<tr>
<td></td>
<td>B. <strong>2022 disputed value:</strong></td>
<td>$ 79,085,414</td>
</tr>
<tr>
<td></td>
<td>C. <strong>2022 undisputed value.</strong> Subtract B from A. ⁴</td>
<td>$ 0</td>
</tr>
<tr>
<td>7.</td>
<td><strong>2022 Chapter 42-related adjusted values.</strong> Add Line 5 and 6.</td>
<td>$ 7,524,438</td>
</tr>
<tr>
<td>8.</td>
<td><strong>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</strong> Add Line 3 and Line 7.</td>
<td>$ 5,671,502,842</td>
</tr>
<tr>
<td>9.</td>
<td><strong>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022</strong> Enter the 2022 value of property in deannexed territory. ⁵</td>
<td>$ 0</td>
</tr>
</tbody>
</table>

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¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(13)
³ Tex. Tax Code § 26.012(15)
⁴ Tex. Tax Code § 26.012(13)
⁵ Tex. Tax Code § 26.012(15)
10. **2022 taxable value lost because property first qualified for an exemption in 2023.** If the school district 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, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.

   - **A. Absolute exemptions.** Use 2022 market value: .............................................................. $ 4,238,849
   - **B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: ........... + $ 601,275,738
   - **C. Value loss.** Add A and B. 4

   $ 605,514,587

11. **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 properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.

   - **A. 2022 market value.** .............................................................. $ 1,764,760
   - **B. 2023 productivity or special appraised value:** .............................................................. - $ 11,500
   - **C. Value loss.** Subtract B from A. 7

   $ 1,753,260

12. **Total adjustments for lost value.** Add Lines 9, 10C and 11C.

   $ 607,267,847

13. **Adjusted 2022 taxable value.** Subtract Line 12 from Line 8.

   $ 5,064,234,995

14. **Adjusted 2022 total levy.** Multiply Line 4 by Line 13 and divide by $100.

   $ 67,734,143

15. **Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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. 8

   $ 686,384

16. **Adjusted 2022 levy with refunds.** Add Line 14 and Line 15. 9

   Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes of the governing body dedicated to the junior college district in 2022 from the result.

   $ 68,420,527

17. **Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. 10

   - **A. Certified values.** .............................................................. $ 6,281,661,631
   - **B. 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
   - **C. Total 2023 value.** Subtract B from A.

   $ 6,281,661,631

18. **Total value of properties under protest or not included on certified appraisal roll.** 11

   - **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. 13 .............................................................. $ 250,496,392
   - **B. 2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. 14 ...... + $ 0
   - **C. Total value under protest or not certified.** Add A and B.

   $ 250,496,392

19. **2023 tax ceilings.** Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 15

   $ 177,079,442

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8 Tex. Tax Code § 26.012(15)
9 Tex. Tax Code § 26.012(15)
10 Tex. Tax Code § 26.012(15)
11 Tex. Tax Code § 26.012(15)
12 Tex. Tax Code § 26.012(15)
13 Tex. Tax Code § 26.012(15)
14 Tex. Tax Code § 26.012(15)
15 Tex. Tax Code § 26.012(15)
16 Tex. Tax Code § 26.012(15)
17 Tex. Tax Code § 26.012(15)
18 Tex. Tax Code § 26.012(15)
19 Tex. Tax Code § 26.012(15)
### 2023 Tax Rate Calculation Worksheet – School Districts

#### Form 50-859

<table>
<thead>
<tr>
<th>Line</th>
<th>No-New-Revenue Tax Rate Worksheet</th>
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</tr>
</thead>
<tbody>
<tr>
<td>20.</td>
<td>2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19.</td>
<td>$6,355,078,581</td>
</tr>
<tr>
<td>21.</td>
<td>Total 2023 taxable value of properties in territory annexed after Jan, 1, 2023. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.</td>
<td>$0</td>
</tr>
<tr>
<td>22.</td>
<td>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 school district before Jan, 1, 2022, and be located in a new improvement.</td>
<td>$338,991,434</td>
</tr>
<tr>
<td>23.</td>
<td>Total adjustments to the 2023 taxable value. Add lines 21 and 22.</td>
<td>$338,991,434</td>
</tr>
<tr>
<td>24.</td>
<td>Adjusted 2023 taxable value. Subtract line 23 from line 20.</td>
<td>$6,016,087,147</td>
</tr>
<tr>
<td>25.</td>
<td>2023 NNR tax rate. Divide line 16 by line 24 and multiply by $100.</td>
<td>$1,137,292.00/$100</td>
</tr>
</tbody>
</table>

#### 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. Most school districts calculate a voter-approval tax rate that is split into three separate rates. 16

1. **Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 19

2. **Enrichment Tax Rate:** 24 A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. 21

3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district’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 MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service. 22

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election. 23 Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. 24

Districts should review information from TEA when calculating their voter-approval tax rate.

<table>
<thead>
<tr>
<th>Line</th>
<th>Voter-Approval Tax Rate Worksheet</th>
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</thead>
<tbody>
<tr>
<td>26.</td>
<td>2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. 23</td>
<td>$0.619200/$100</td>
</tr>
<tr>
<td>27.</td>
<td>2023 enrichment tax rate. Enter the greater of A and B. 16</td>
<td>$0.104800/$100</td>
</tr>
<tr>
<td>A.</td>
<td>Enter the district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f).</td>
<td>$0.050000/$100</td>
</tr>
<tr>
<td>B.</td>
<td>$0.05 per $100 of taxable value.</td>
<td>$0.050000/$100</td>
</tr>
<tr>
<td>28.</td>
<td>2023 maintenance and operations (M&amp;O) tax rate. Add Lines 26 and 27.</td>
<td>$0.724000/$100</td>
</tr>
</tbody>
</table>

Note: M&O tax rate may not exceed the sum of $0.17 and the district’s maximum compressed rate. 27

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15 [Reserved for expansion]
16 [Reserved for expansion]
17 Tex. Tax Code §26.08(n)
19 Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
22 Tex. Edu. Code §45.0021(a)
23 Tex. Edu. Code §11.184(b)
24 Tex. Edu. Code §11.184(b-1)
25 Tex. Edu. Code §45.0021(b)(1) and (b)(2)
26 Tex. Tax Code §26.08(n)(2)
27 Tex. Edu. Code §45.003(e)
SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district 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 school district’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<table>
<thead>
<tr>
<th>Line</th>
<th>Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet</th>
<th>Amount/Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>37.</td>
<td>Certified expenses from the Texas Commission on Environmental Quality (TCEQ)</td>
<td>$ ____________</td>
</tr>
</tbody>
</table>

37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter.

For additional copies, visit: comptroller.texas.gov/taxes/property-tax
### SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount/Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>41.</td>
<td>2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.</td>
<td>$ 1.337500$/100</td>
</tr>
<tr>
<td>42.</td>
<td>2022 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.</td>
<td>$ 0.000000$/100</td>
</tr>
<tr>
<td>43.</td>
<td>Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.</td>
<td>$ 0.000000$/100</td>
</tr>
<tr>
<td>44.</td>
<td>2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).</td>
<td>$ 1.162100$/100</td>
</tr>
</tbody>
</table>

### SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate: $ 1.137292 /$100

Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate: $ 1.162100 /$100

As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

### SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.

Signed: [Printed Name of School District Representative]

[Signature]

Date: [ ]

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5 Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

6 Tex. Tax Code §26.04(c)

For additional copies, visit: comptroller.texas.gov/taxes/property-tax