

FILED FOR RECORD
AT 11:21 O'CLOCK A. M.
DATE 9/14/2022
ZONIA G. MORALES
CLERK COUNTY COURT JIM HOGG CO. TEXAS
BY *Rothman* DEPUTY

Jim Hogg County
2022-2023
ADOPTED BUDGET

This budget will raise less revenue from property taxes than last year's budget by an amount of \$270,195, which is a 6.78 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is

\$37,268.00

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BUDGET CERTIFICATE

BUDGET OF JIM HOGG COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2022 TO SEPTEMBER 30, 2023

HEBBRONVILLE, TEXAS
SEPTEMBER 14, 2022


THE STATE OF TEXAS

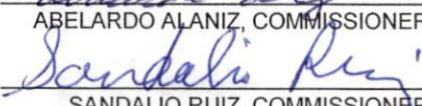
COUNTY OF JIM HOGG


We, JUAN CARLOS GUERRA County Judge, ANTONIO FLORES III Commissioner Pct 1, ABELARDO ALANIZ Commissioner Pct 2, SANDALIO RUIZ Commissioner Pct 3, and CYNTHIA E. BETANCOURT Commissioner Pct 4, of Jim Hogg County Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Jim Hogg County, Texas AS PREPARED AND APPROVED BY THE Commissioners' Court of said County on the 14th DAY OF September, 2022 as the same appears on the filed in the office of the county Clerk of said County.


JUAN CARLOS GUERRA, COUNTY JUDGE


ANTONIO FLORES III, COMMISSIONER PCT 1


ABELARDO ALANIZ, COMMISSIONER PCT 2


SANDALIO RUIZ, COMMISSIONER PCT 3


CYNTHIA E. BETANCOURT, COMMISSIONER PCT 4

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, this
14th day of September, 2022.


JIM HOGG COUNTY, TEXAS



2022 - 2023
STATISTICAL DATA

In the presenting the Budget to the Commissioners Court and to the tax-payers of JIM HOGG County, the following statistics are set out:

ASSESSED VALUATION:

ACTUAL (if Complete) \$ 354,348,307

ESTIMATED (if incomplete) \$

The above assessed valuation shows an increase/decrease of \$ 17,058,636 preceding year. Total assessed valuation in JIM HOGG County for 2022 is based on approximately 100 % of the true or market value of property assessed.

THE PROPOSED COUNTY TAX LEVY contained in this Budget is \$1.189042 on each \$100.00 of assessed valuation. This tax levy is 0 cents from the levy now in effect, and such change is due to the following causes:

The total amount of the county taxes levied for this budget, based on the above assessed valuation and tax levy is \$ 4,213,350 of this amount it is estimated that 95% or \$4,002,683 will be collected within the current tax year, and that approximately \$210,667 of said taxes will probably be delinquent on July 1, 2022, and that \$ 31,600 will be allowed for discounts and tax attorneys.

DELINQUENT COUNTY TAXES due JIM HOGG County on July 1, 2022, amounted to \$ 314,697 of this amount it is estimated that \$ 150,000 will be collected during the current tax year.

FROM COUNTY TAXES it is estimated that:

\$ 4,213,350 will be assessed.

\$ 4,002,683 will be collected.

THE TOTAL NET OUTSTANDING BOND AND TIME WARRANT DEBT of Jim Hogg County, on October 1, 2021, was \$ 1,461,044. It is estimated that on October 1, 2022, (the beginning of the year covered by this Budget) said bond and time warrant debt will be \$ 1,378,044, and that during the year covered by this Budget will be paid.

ON PRINCIPAL \$ 83,000 .

ON INTEREST \$ 30,130 .

SUMMARY OF BUDGET AS ADOPTED FOR 2022 - 2023
AND COMPARISON WITH 2021 - 2022 FIGURES
(ALL FUNDS COMBINED)

ITEMS	BUDGET YEAR 2021-2022	BUDGET YEAR 2022-2023 PROPOSED	COMPARISON OF CURRENT YEAR AND BUDGET AS PROPOSED	
			INCREASE	DECREASE
NET CURRENT AD VALOREM TAXES	3,819,385	4,006,394	187,009	
DELINQUENT TAXES	154,000	154,000		
OTHER RECEIPTS	2,390,667	2,487,772	97,105	
TRANSFER IN				
TRANSFER OUT				
TOTAL RECEIPTS	6,364,052	6,648,166	284,114	
BEGINNING BALANCES	2,839,839	3,041,992	202,153	
TOTAL RESOURCES	9,203,891	9,690,158	486,267	
TOTAL EXPENDITURES	6,053,270	6,071,878	18,608	
ENDING BALANCES	3,150,621	3,618,280	467,659	
TOTAL EXPENDITURES AND BALANCES	9,203,891	9,690,158	486,267	

RATES BY FUNDS COUNTY WIDE	ACTUAL RATES 2021-2022	ESTIMATED RATES 2022-2023	ACTUAL RATES 2022-2023	ADOPTED BY COMMISSIONERS' COURT
OPERATING FUNDS				
ROAD & BRIDGE SPECIAL	0.13561	0.13561	0.13561	
GENERAL	0.768864	0.768727	0.768727	
FM & FC	0.253432	0.253432	0.253432	
TOTAL OPERATING FUND RATES	1.157906	1.157769	1.157769	
INTEREST AND SINKING FUND	0.031136	0.031273	0.031273	
TOTAL COUNTY WIDE TAX RATE	1.189042	1.189042	1.189042	
PROPERTY TAX RATE	1.189042	1.189042	1.189042	
VOTER APPROVAL TAX RATE	1.221595	1.278983	1.278983	

AS SHOWN BY THIS BUDGET all County Funds are estimated to be on a cash basis at the beginnig of the next budget year, with the following exceptions (showing funds and anticipated overdrawn balances on October 1, 20____, if any):

FUND	ANTICIPATED OVERDRAFT
	NONE

THE TOTAL AMOUNT OF REGISTERED SCRIP WARRANTS issued by JIM HOGG County and outstanding on January 1, 20____, was \$_____. The total amount of such warrants estimated to be outstanding on January 1, 20____ (The beginning of the year issued against the following funds):

FUND	AMOUNT
	NONE

This Budget provides for the retiring of such registered scrip warrants during the coming Budget year against the following funds in the following amounts:

FUND	AMOUNT
	NONE

Respectfully Submitted,

JUAN CARLOS GUERRA, COUNTY JUDGE

ANTONIO FLORES III, COMMISSIONER PCT 1

ABELARDO ALANIZ, COMMISSIONER PCT 2

SANDALIO RUIZ, COMMISSIONER PCT 3

CYNTHIA BETANCOURT, COMMISSIONER PCT 4

_____, 20_____.

**RECAPITULATION OF BUDGET
BY FUNDS FOR YEAR 2022-2023**

ITEMS	GENERAL FUND	ROAD & BRIDGE	INTEREST & SINKING	SALES TAX	TOTAL FUNDS
TOTAL RECEIPTS	4,625,255	2,140,074	119,253	1,024,052	7,908,634
BEGINNING BALANCE	1,621,868	1,420,124	65,000	337,999	3,444,991
TOTAL RESOURCES	6,247,123	3,560,198	184,253	1,362,051	11,353,625
ADD TRANSFER IN					
DEDUCT TRANSFER OUT					
AVAILABLE RESOURCES	6,247,123	3,560,198	184,253	1,362,051	11,353,625
APPROVED BUDGETED EXPENDITURES	4,057,318	2,014,560	113,253	1,362,051	7,547,182
ENDING BALANCES	2,189,805	1,545,638	71,000	0	3,806,443
EXPENDITURES & BALANCES	6,247,123	3,560,198	184,253	1,360,051	11,351,625

INSTRUCTIONS: This recapitulation applies only to the year during which this budget will be in effect. The figures can be taken directly from the right hand column of each fund budget which has been prepared.

**CURRENT TAX COLLECTION HISTORY
COUNTY WIDE LEVIES**

YEAR	ASSESSED VALUE	TOTAL TAX RATE	TOTAL TAXES LEVIED	DELINQUENT END OF YEAR	COLLECTIONS CURRENT YEAR	PERCENT COLLECTED
2018	326,192,314	1.183009	3,858,884	243,778	3,665,940	95%
2019	336,257,806	1.182408	3,975,939	282,566	3,777,142	93%
2020	341,778,040	1.18683	4,056,324	273,997	3,853,508	93%
2021	337,289,671	1.189042	4,010,516	292,029	3,668,213	94.00%

INSTRUCTIONS:

1. Since the budget estimates for 2022-2023 are made up in July, 2022, the only valuation figure available is the rendered valuation reported to the assessor collector. Budgeted tax rates and collections are based on this rendered valuation, but when the Appraisal Board finishes equalization hearings, the equalized or assessed valuation becomes available. The rates and collections can then be revised on the basis of the equalized valuation if desired.
2. The rendered valuation for 2022 is \$
The equalized valuation for 2022 is \$ 354,348,307
The tax rates and collections have/have not been revised on the basis of the equalized valuation.
3. The current tax collections budgeted for each fund are figured at 95 % percent of the taxes levied for each fund. (The levy equals the rate times the valuation used). The calculation is based on 5 % percent delinquency and the reduction of 15 % percent of the collections as an allowance for the discount and tax attorneys.

REVENUE	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
GENERAL FUND				
CURRENT AD VALOREM TAXES 10-300-300	2,463,634	2,587,772		
DELINQUENT AD VALOREM TAXES 10-300-310	100,000	100,000		
PENALTY, INTEREST COST 10-300-320	80,000	80,000		
ALCOHOLIC BEVERAGE TAX 10-300-330	1,000	1,000		
REFUNDS 10-300-331	75,000	100,000		
FEES-SHERIFF 10-300-350	10,000	10,000		
FEES-CO. CLERK 10-300-370	40,000	42,000		
DISTRICT RECORD PRESERVATION DC 10-300-372	4,000	4,000		
JHC CLERK ARCHIVES FEE 10-300-373	9,000	9,000		
JHC RECORD PRESERV CC 10-300-374	16,000	16,000		
FEES-TAX COLLECTOR 10-300-380	52,000	52,000		
FEES-DIST. CLERK 10-300-390	20,000	20,000		
FEES-LIBRARY DIST/CNTY 10-300-400	3,000	3,000		
CONSTABLES FEES 10-300-409	800	1,000		
FEES-JUSTICE OF THE PEACE 10-300-410	130,000	135,000		
DISTRICT/COUNTY FINES CLERK 10-300-412	75,000	50,000		
CASH BONDS 10-300-416	1,000	1,000		
SUMMONS FEES 10-300-417	100	100		
MISCELLANEOUS INCOME 10-300-420	1,000	1,500		
HOUSING INMATES/HIDALGO COUNTY 10-300-423	350,000	455,000		
HIDALGO INMATE PROJECT#2 10-300-424	0	250,000		
EMPLOYEE HEALTH INS REIMBURSEMENT 10-300-430	0	30,000		

REVENUE	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
HOUSING INMATES-DUVAL 10-300-440	10,000	5,000		
JURY REIMBURSEMENT 10-300-441	500	1,000		
LIBRARY USE FEES 10-300-480	1,500	1,700		
DONATION/REVENUE LIBRARY 10-300-490	1,000	1,000		
INTEREST INCOME 10-300-500	10,000	6,000		
JUSTICE DETENTION FEES 10-300-535	1,000	1,000		
JHC BUS DONATIONS 10-300-560	200	200		
JHC NUTRITION PROGRAM DONATIONS 10-300-583	200	200		
CO ATTY STATE SALARY SUPPLEMENT 10-300-599	25,733	25,733		
COUNTY JUDGE SUPP STATE SALARY 10-300-650	25,200	25,200		
COVID/VACCINES REIMBURSEMENT 10-300-836	100,000	125,000		
TABACCO SETTLEMENT 10-300-700	6,000	6,000		
SENDERO WIND ENERGY 10-300-750	171,600	171,600		
BARANCA WIND FARM 10-300-751	100,000	100,000		
TRANSFER ABANDONED VEHICLE 10-300-802	150,000	150,000		
TEXAS INDIGENT DEFENSE COMMISSION 10-300-815	20,000	20,000		
UTILITY FRANCHISE FEES 10-300-820	10,000	10,000		
RIGHT OF WAY PERMIT FEES 10-300-822	1,000	1,500		
AT&T PAYMENTS ON TOWERS 10-300-823	750	750		
WATER DISTRICT INTER- LOCAL AGREEMENT FEES 10-300-824	2,500	2,500		

REVENUE	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TRANSPORTATION OF VETERANS GRANT 10-300-825	-	10,000		
RENTAL PAYMENT FROM SCAN 10-300-826	5,400	5,400		
RENTAL PAYMENT FROM WORKFORCE SOLUTION 10-300-827	-	0		
RENTAL PAYMENT FROM BEHAVIORAL HEALTH CENTER 10-300-828	3,600	3,600		
COUNTY ORDINANCE FEES 10-300-835	1,000	3,500		
TOTAL GENERAL REVENUE	4,198,717	4,625,255		
CASH BALANCE GENERAL FUND	1,507,406	1,621,868		
TRANSFER TO R&B FUND 10-401-999	-			
SUB TOTAL GENERAL FUND	5,706,123	6,247,123		

REVENUE	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TOTAL JHC ASSISTANT DISTRICT TAX REVENUE	237,205	227,433		
CASH BALANCE JHC ASSISTANT DISTRICT TAX	95,000	57,000		
SUB TOTAL ASSISTANT DISTRICT TAX	332,205	284,433		
TOTAL JHC TAX RELIEF REVENUE	452,900	470,678		
CASH BALANCE TAX RELIEF	86,000	164,938		
SUB TOTAL TAX RELIEF	538,900	635,616		
TOTAL JHC HEALTH SERVICES TAX REVENUE	195,350	229,891		
CASH BALANCE JHC HEALTH SERVICES TAX	44,500	56,061		
SUB TOTAL JHC HEALTH SERVICES TAX	239,850	285,952		
TOTAL JHC HOTEL/MOTEL TAX REVENUE	45,600	96,050		
CASH BALANCE HOTEL/MOTEL TAX	50,450	60,000		
SUB TOTAL JHC HOTEL/MOTEL TAX	96,050	156,050		
SUB TOTAL SALES TAX REVENUE	1,207,005	1,362,051		
TRANSFER TO R&B		1,362,051		
TOTAL RESOURCE	6,811,718	7,609,174		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY JUDGE				
SALARY, OFFICIAL 10-400-100	8,221	8,544		
SALARY, ADM.ASSISTANT 10-400-101	22,308	22,750		
STATE SALARY 10-400-102	25,200	25,200		
SOCIAL SECURITY 10-400-200	4,263	4,322		
RETIREMENT 10-400-210	1,762	1,962		
OFFICE SUPPLIES & COMPUTER 10-400-310	1,584	1,584		
SECRETARY TRAVEL 10-400-325	752	752		
TOTAL COUNTY JUDGE	64,090	65,114		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY CLERK				
SALARY, CO. CLERK 10-410-100	30,534	31,734		
SALARY, ASST. CO & DIST CLK 10-410-102	24,470	24,470		
SALARY, CHIEF DEPUTY CLK 10-410-103	22,880	22,880		
SALARY, DEPUTY CLERK 10-410-104	20,930	21,385		
SALARY, DEPUTY CLERK 10-410-105	19,580	20,020		
SOCIAL SECURITY 10-410-200	9,058	9,217		
RETIREMENT 10-410-210	3,740	4,120		
OFFICE SUPPLIES 10-410-310	6,000	6,000		
KOFILE TECH/VANGUARD 10-410-320	16,740	16,740		
CONFERENCE EXPENSE 10-410-325	3,000	5,000		
JHC CLERK ARCHIVES 10-410-345	12,000	12,000		
COPIER LEASE 10-410-371	5,300	5,300		
LGS COMPUTER SOFTWARE (LGS) 10-410-445	7,000	7,000		
LEASE / COMPUTER / SCANNER 10-410-450	0	0		
PRESERVATION & RESTORATION OF RECORDS 10-410-451	16,000	16,000		
DISTRICT PRESERVATION & RESTORATION OF RECORDS 10-410-453	4,000	4,000		
TOTAL COUNTY CLERK	201,232	205,866		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
VETERAN OFFICER				
SALARY 10-420-100	10,165	10,165		
SOCIAL SECURITY 10-420-200	778	778		
RETIREMENT 10-420-210	322	348		
VEHICLE INSURANCE 10-420-211	800	800		
SUPPLIES 10-420-310	100	100		
CONFERENCE EXPENSE 10-420-325	1,130	1,130		
PARTS/REPAIRS/MAINT 10-420-330	1,000	1,000		
FUEL 10-420-375	3,500	3,500		
TOTAL VETERAN	17,795	17,821		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
NON-DEPARTMENTAL				
SALARIES 10-430-100	0	77,000		
SOCIAL SECURITY 10-430-200	800	800		
RETIREMENT 10-430-210	150	150		
COPY PAPER 10-430-225	3,290	3,290		
EMERGENCY USE 10-430-407	25,000	25,000		
COURT APPOINTED ATTORNEYS INDIGENT DEFENSE 10-430-488	25,000	25,000		
ANNUAL AUDIT FEE 10-430-360	36,500	0		
WC/UNEMPLOYMENT 10-430-400	0	0		
UNEMPLOYMENT DEFICIT 10-430-401	5,000	5,000		
SUPPLEMENTAL DEATH BENEFIT	20,000	0		
TOTAL NON DEPARTMENTAL	115,740	136,240		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DISTRICT COURT				
SALARY, DISTRICT JUDGE 10-440-100	0	0		
SALARY, INTERPRETER 10-440-104	5,757	5,757		
SALARY, CRT. REPORTER 10-440-105	15,953	15,953		
SALARY, COURT ADMINISTRATOR 10-440-107	21,800	21,800		
SALARY, COURT MANAGER 10-440-108	18,385	18,385		
COURT COORDINATION 10-440-111	18,685	18,685		
SOCIAL SECURITY 10-440-200	6,164	6,164		
RETIREMENT 10-440-210	2,547	2,987		
OFFICE SUPPLIES 10-440-310	2,300	2,300		
CAR ALLOWANCE 10-440-324	6,767	6,767		
TRAVEL/SEMINAR 10-440-325	8,200	8,200		
BALIFF EXPENSE 10-440-440	470	470		
JURORS' EXPENSE 10-440-445	500	500		
CRT. REPORTER EXPENSE 10-440-446	4,200	4,200		
JURY FEES 10-440-450	5,000	5,000		
EQUIPMENT 10-440-600	800	800		
TOTAL DISTRICT COURT	117,528	117,968		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DISTRICT ATTORNEY				
SALARY, DISTRICT ATTORNEY 10-450-100	3,724	3,724		
SALARY AST. D.A 10-450-104	37,000	37,000		
HB 178-LONGEVITY PAY DA ASST. PROSECUTOR 10-450-105	0	0		
SALARY CRIMINAL/CIVIL CLERK 10-450-106	0	0		
SALARY LEGAL CLERK 10-450-108	0	0		
SALARY LEGAL CLERK 10-450-111	32,008	32,008		
SALARY LEGAL ASSISTANT 10-450-114	0	0		
SOCIAL SECURITY 10-450-200	5,563	5,563		
RETIREMENT 10-450-210	2,300	2,487		
OFFICE SUPPLIES 10-450-310	1,800	1,800		
XEROX COPIER 10-450-315	500	500		
LEGAL LIBRARY - D.A. 10-450-320	4,000	4,000		
TRAVEL EXPENSE - D.A. 10-450-340	4,000	4,000		
TRANSCRIPT/APPEALS 10-450-441	1,005	1,005		
TOTAL DISTRICT ATTORNEY	91,900	92,087		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JUVENILE DEPARTMENT				
SALARYFRINGE CHIEF (DUVAL) 10-460-101	0	0		
JUVENILE BOARD 10-460-102	0	0		
JUVENILE BOARD 10-460-103	0	0		
JUVENILE BOARD 10-460-104	0	0		
SOCIAL SECURITY 10-460-200	0	0		
RETIREMENT 10-460-210	0	0		
WORKERS' COMP/UNEMPLOYMENT 10-460-215	0	0		
JUSTICE DETENTION FEES 10-460-335	0	0		
AUDIT 10-460-442	0	0		
TRAINING 10-460-308	0	0		
RESIDENTIAL 10-460-305	0	0		
JUVENILE PROBATION EXPENSES	31,004	32,000		
TOTAL JUVENILE DEPT.	31,004	32,000		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COMMUNITY SUPERVISION				
SALARY, CASE ASSISTANT 10-461-100	2,675	2,675		
SOCIAL SECURITY 10-461-200	205	205		
RETIREMENT 10-461-210	85	91		
COMMUNITY SUPERVISION 10-461-900	3,084	3,084		
TRI-COUNTY CONTRIBUTION 10-461-901	0	5,000		
TOTAL COMMUNITY SUPERVISION	2,965	11,055		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JUSTICE OF THE PEACE				
SALARY, JP PCT #4 10-470-100	22,838	23,538		
SALARY, CLERK 10-470-101	23,220	23,220		
SALARY, JP PCT #3 10-470-103	22,838	23,538		
SALARY, JP PCT #1 10-470-104	22,838	23,538		
SALARY, JP PCT #2 10-470-105	22,838	23,538		
SALARY, FULL TIME CLERK 10-470-107	20,020	20,020		
SOCIAL SECURITY 10-470-200	10,300	10,510		
RETIREMENT 10-470-210	4,253	4,698		
OFFICE SUPPLIES 10-470-310	1,000	1,000		
JP PCT#1 CONFERENCE 10-470-327	1,000	2,000		
JP PCT#2 CONFERENCE 10-470-328	1,000	2,000		
JP PCT#3 CONFERENCE 10-470-329	1,000	2,000		
JP PCT#4 CONFERENCE 10-470-330	1,000	3,000		
JP'S CLERK CONFERENCE 10-470-331	1,000	2,000		
MAINTENANCE ON COMPUTER & TRAINING 10-470-440	5,980	5,980		
TOTAL JUSTICE OF THE PEACE	161,125	170,580		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS COURT	RESERVED FOR AMENDMENTS
COUNTY ATTORNEY				
SALARY, CO ATTORNEY 10-480-100	30,534	31,734		
SALARY, INVESTIGATOR 10-480-101	30,735	30,735		
SALARY, LEGAL SECRETARY 10-480-102	22,310	22,750		
SALARY, CLERK 10-480-103	20,490	20,490		
STATE SALARY 10-480-104	25,666	25,666		
SOCIAL SECURITY 10-480-200	9,925	10,050		
RETIREMENT 10-480-210	4,100	4,492		
OFFICE SUPPLIES 10-480-310	1,000	1,000		
TELEPHONE EXPENSE 10-480-315	1,100	1,100		
LEGAL LIBRARY/INTERNET 10-480-320	800	800		
REPAIRS 10-480-330	1,000	1,000		
EQUIPMENT 10-480-335	500	500		
CONFERENCE EXPENSE 10-480-340	1,500	1,500		
FUEL 10-480-375	1,500	1,500		
COMPUTER EQUIPMENT 10-480-445	1,400	1,400		
LAW LIBRARY 10-480-451	3,000	3,000		
TOTAL LEGAL	155,560	157,717		

EXPENDITURES	BUDGET ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY AUDITOR				
SALARY, COUNTY AUDITOR 10-490-100	42,000	42,000		
SALARY, ASSISTANT AUDITOR 10-490-101	28,370	28,370		
SALARY, ADM. ASSISTANT 10-490-102	21,840	21,840		
SALARY,ADM. ASSISTANT 10-490-103	20,020	20,020		
SOCIAL SECURITY 10-490-200	8,585	8,586		
RETIREMENT 10-490-210	3,550	3,837		
OFFICE SUPPLIES 10-490-310	900	1000		
CONFERENCE EXPENSE 10-490-325	2,000	3,000		
RCI INVENTORY 10-490-335	5,000	5,000		
COMPUTER MAINTENANCE 10-490-440	11,000	11,000		
CONSULTANT 10-490-450	2,500	2,700		
SHREDDING 10-490-451	0	5,000		
TOTAL COUNTY AUDITOR	145,765	152,353		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY TREASURER				
SALARY, COUNTY TREASURER 10-500-100	30,534	31,734		
SALARY, ASSISTANT/PAYROLL CLERK 10-500-101	22,750	22,750		
SALARY, PAYABLES CLERK 10-500-102	22,100	22,100		
SALARY, CLERK 10-500-103	19,508	20,020		
SOCIAL SECURITY 10-500-200	7,265	7,390		
RETIREMENT 10-500-210	3,000	3,303		
OFFICE SUPPLIES & COMPUTER 10-500-310	1,420	1,420		
COMPUTER REPAIR 10-500-312	300	300		
OPERATING EXPENSE 10-500-315	3,300	3,300		
CONFERENCE EXPENSE 10-500-325	1,500	3,000		
COMPUTER MAINTENANCE 10-500-440	11,000	11,000		
CONSULTANT 10-500-450	2,500	2,700		
OPEN GOV PROGRAM 10-500-460	0	0		
TOTAL COUNTY TREASURER	125,177	129,017		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TAX ASSESSOR/COLLECTOR				
SALARY, TAX ASSESSOR 10-510-100	30,534	31,734		
SALARY CLERK 10-510-101	21,790	21,790		
SALARY ADMIN ASST. 10-510-102	22,880	22,880		
SALARY CLERK 10-510-103	20,020	20,475		
ELECTION STIPEND 10-510-105	3,000	3,000		
SOCIAL SECURITY 10-510-200	7,285	7,411		
RETIREMENT 10-510-210	3,010	3,313		
OFFICE SUPPLIES 10-510-310	1,500	1,500		
CONFERENCE EXPENSE 10-510-325	4,000	5,000		
VOTER REGISTRATION 10-510-345	4,000	4,000		
COMP/ MAINT/PRITCHARD & ABBOT 10-510-440	26,650	28,500		
PRITCHARD & ABBOT ONLINE 10-510-442	0	0		
TOTAL TAX ASSESSOR	144,669	149,603		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PUBLIC BUILDINGS				
INTERNET SERVICES 10-520-315	12,600	12,600		
KONE ELEVATOR 10-520-320	7,600	7,600		
TELEPHONES 10-520-325	15,000	15,000		
PLUMBING/ELECTRICAL/ AC REPAIRS 10-520-331	6,500	6,500		
JANITORIAL SUPPLIES 10-520-350	3,000	3,000		
UTILITIES 10-520-355	60,000	60,000		
TOTAL PUBLIC BUILDINGS	104,700	104,700		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CONSTABLES				
SALARY, CONSTABLE PCT#1 10-530-100	18,039	18,739		
SALARY, CONSTABLE PCT# 4 10-530-101	18,039	18,739		
SALARY, CONSTABLE PCT# 2 10-530-102	18,039	18,739		
SALARY, CONSTABLE PCT# 3 10-530-103	18,039	18,739		
SOCIAL SECURITY 10-530-200	5,520	5,734		
RETIREMENT 10-530-210	2,281	2,563		
REPAIR,SUPPLY&FUEL PCT#1 10-530-330	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#2 10-530-331	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#3 10-530-332	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#4 10-530-333	3,000	3,000		
EQUIPMENT 10-530-600	20,000	20,000		
TOTAL CONSTABLES	111,957	115,253		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY SHERIFF				
SALARY, SHERIFF 10-540-100	35,770	36,970		
SALARY, CHIEF DEPUTY 10-540-105	35,880	35,880		
SALARY, DEPUTY 10-540-107	31,720	31,720		
SALARY, CAPTAIN 10-540-110	34,475	34,475		
SALARY, DEPUTY 10-540-111	30,680	30,680		
SALARY, DEPUTY 10-540-112	29,640	29,640		
SALARY, DEPUTY 10-540-113	29,640	29,640		
SALARY, SERGEANT 10-540-115	31,900	31,900		
SALARY, DEPUTY 10-540-117	29,640	29,640		
SALARY, DEPUTY 10-540-118	29,640	0		
SALARY, DEPUTY 10-540-119	29,640	0		
SALARY, INVESTIGATOR 10-540-120	0	31,900		
SALARY, INVESTIGATOR 10-540-122	33,180	33,180		
SALARY, DEPUTY 10-540-123	29,640	29,640		
SALARY, SERGEANT 10-540-125	31,900	31,900		
SALARY, DISPATCHER 10-540-130	22,880	22,880		
SALARY, DISPATCHER 10-540-131	23,920	23,920		
SALARY, DISPATCHER 10-540-132	27,560	27,560		
SALARY, DISPATCHER 10-540-133	23,400	24,960		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, DISPATCHER 10-540-134	24,960	24,960		
SALARY, DISPATCHER 10-540-135	23,400	23,400		
OVERTIME WAGES 10-540-136	20,000	20,000		
OVERTIME WAGES/HIDALGO PROJECT#2 010540-137	0	15,000		
SALARY, JAILER 10-540-138	22,880	22,880		
SALARY, JAILER 10-540-139	23,400	23,400		
SALARY, JAILER 10-540-140	22,880	22,880		
SALARY, JAILER 10-540-141	22,880	22,880		
SALARY, JAILER 10-540-142	23,400	23,400		
SALARY, JAILER 10-540-143	23,400	23,400		
SALARY, JAILER 10-540-144	22,880	22,880		
SALARY, JAILER 10-540-145	23,920	23,920		
SALARY, JAILER 10-540-146	0	22,880		
SALARY, JAILER 10-540-147	22,880	23,400		
SALARY, JAILER/DEPUTY 10-540-148	25,120	25,120		
SALARY, JAILER 10-540-149	22,880	22,880		
SALARY, ADM. ASSISTANT 10-540-150	23,205	23,205		
SALARY, CLERK 10-540-151	21,385	20,020		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, CLERK 10-540-152	21,385	0		
SALARY, MECHANIC/JAILER 10-540-154	29,120	29,120		
HOLIDAY PAY 10-540-155	25,000	25,000		
SALARY, JAILER PAY/HIDALDO PROJECT#2 10-540-156	0	60,000		
CLERK 10-540-161	20,020	20,020		
SALARY, COOK 10-540-162	20,020	20,475		
SALARY, COOK 10-540-163	20,020	20,475		
SALARY, MCU 10-540-164	10,400	0		
SOCIAL SECURITY 10-540-200	80,750	84,641		
RETIREMENT 10-540-210	33,360	35,575		
OFFICE SUPPLIES 10-540-310	3,500	3,500		
HILL COUNTRY MAINTENANCE 10-540-315	7,910	7,910		
AT&T AIR CARDS /CELLPHONES 10-540-317	12,000	12,000		
CONFERENCE 10-540-325	2,000	2,000		
PARTS & REPAIRS 10-540-330	20,000	20,000		
DEPUTIES / JAILERS TRAVEL EXPENSE 10-540-340	2,000	2,000		
JANITORIAL SUPPLIES 10-540-350	12,000	12,000		
UNIFORMS 10-540-365	5,000	5,000		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CIVIL PROCESS 10-540-366	2,000	2,000		
RADIO MAINTENANCE 10-540-370	1,500	1,500		
FUE/OIL/TIRES 10-540-375	40,000	40,000		
JAIL EXPENSE/REPAIRS 10-540-380	25,000	25,000		
DIRECTV (JAIL) 10-540-381	4,300	4,300		
FIREARM TRAINING & DEPUTY TRAINING 10-540-390	3,500	3,500		
MEDICAL EXPENSE/ NEW HIRE 10-540-394	3,000	3,000		
PRISONERS MEDICAL 10-540-395	3,000	3,000		
FEEDING PRISONERS 10-540-396	55,000	55,000		
JAIL FOOD EXPENSE HIDALDO PROJECT #2	0	20,000		
UNFORESEEN JAIL EXPENSE/HIDALGO PROJECT#2 10-540-408	0	30,000		
CAPITAL OUTLAY/TAZERS 10-540-440	45,000	14,000		
IN-CAR CAMERA SYSTEM 10-540-441	20,374	20,374		
DELL/SERVER 10-540-442	6,700	6,700		
COPSYNC SOFTWARE LICENCES 10-540-444	6,772	6,772		
COPSYNC HARDWARE PRINCIPAL 10-540-447	0	0		
COP SYNC HARDWARE INTEREST 10-540-448	0	0		

PRINCIPAL- MOTOROLA EQUIPMENT 10-540-500	0	0		
EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
INTEREST-MOTOROLA EQUIPMENT 10-540-501	0	0		
CONST RADIOS & SHERIFF BODY CAMERA 10-540-701	12,080	12,080		
TOTAL SHERIFF	1,369,281	1,529,932		

EXPENDITURES	BUDGET ESTIMATE 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SHERIFF'S ABANDONED VEHICLE				
SALARY, PART TIME 10-541-103	9,100	9,100		
BONUS PLAN (DEPUTIES) 10-541-105	0	0		
SOCIAL SECURITY 10-541-200	4,139	4,139		
RETIREMENT 10-541-210	1,285	1,285		
DRUG ABUSE SVS/AD 10-541-305	5,000	5,000		
SUPPLIES 10-541-310	3,500	3,500		
TELEPHONE 10-541-315	10,000	10,000		
PARTS & REPAIRS 10-541-330	3,500	3,500		
TRAVEL EXPENSE 10-541-340	5,000	5,000		
UNIFORMS 10-541-365	5,000	5,000		
EQUIPMENT/TECHNOLOGY 10-541-372	8,000	8,000		
FUEL/OIL/TIRES 10-541-375	4,000	4,000		
SALARIES 10-541-385	36,000	36,000		
MISCELLANEOUS 10-541-407	23,476	23,476		
CAPITAL OUTLAY 10-541-440	13,000	13,000		
CRIMINAL INVESTIGATION 10-541-740	5,000	5,000		
CLOTHING ALLOWANCE 10-541-750	9,000	9,000		
WELLNESS PROGRAM 10-541-762	5,000	5,000		
TOTAL ABANDONED VEHICLE	150,000	150,000		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY WELFARE				
SALARY, DIRECTOR 10-565-104	25,040	25,040		
SALARY DRIVER 10-565-105	9,100	9,100		
SALARY VAN DRIVER 10-565-106	9,620	9,620		
SALARY SECRETARY 10-565-114	21,400	20,020		
NUTRI CENTER PART TIME 10-565-115	9,750	9,750		
SOCIAL SECURITY 10-565-200	5,730	5,625		
RETIREMENT 10-565-210	2,370	2,514		
OFFICE SUPPLIES 10-565-311	310	310		
TRAVEL /MEALS/WORKSHOPS 10-565-312	1,200	1,200		
REPAIRS 10-565-330	500	500		
UTILITIES & TELEPHONE 10-565-355	4,500	4,500		
FUEL, OIL, & TIRES 10-565-375	2,500	2,500		
INDIGENT HEALTH 10-565-416	25,000	25,000		
FOOD ASSISTANCE (GRANT) 10-565-422	5,000	5,000		
COUNTY ASSISTANCE 10-565-423	3,000	3,000		
NUTRI CENTER DONATION EXPENSE 10-565-425	200	200		
NUTRI CENTER EXPENSE 10-565-483	2,500	2,500		
TOTAL COUNTY WELFARE	127,720	126,379		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CULTURE				
COUNTY LIBRARY				
SALARY, LIBRARIAN 10-570-100	0	0		
SALARY, PART TIME 10-570-101	9,737	9,737		
SALARY, PART TIME 10-570-102	9,737	9,737		
SOCIAL SECURITY 10-570-200	1,490	1,492		
RETIREMENT 10-570-210	616	667		
OFFICE SUPPLIES 10-570-310	500	500		
BOOKS & SUBSCRIPTION 10-570-425	1,000	1,000		
LIBRARY DONATIONS EXPENSES 10-570-427	500	500		
TOTAL CULTURE	23,580	23,633		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
FRANCHISE FEE EXPENSE				
FRANCHISE FEE EXPENSE 10-595-345	0			
TOTAL FRANCHISE FEE EXPENSE	0			
HEALTH INSURANCE BENEFITS				
GROUP HEALTH INS BENEFIT 10-600-606	481,000	570,000		
TOTAL HEALTH INS BENEFIT	481,000	570,000		
TOTAL GENERAL FUND EXPENDITURES	3,840,787	4,057,318		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC ASSISTANT DISTRICT TAX				
PART TIME CUSTODIAN COURTHOUSE 67-400-100	9,737	9,737		
PART TIME CUSTODIAN SHERIFF'S DEPARTMENT 67-400-101	9,737	9,737		
SOCIAL SECURITY 67-400-200	1,490	1,490		
RETIREMENT 67-400-210	616	667		
COMPUTER LEASE (911/LAPTOP) 67-400-310	0	0		
UNFORSEEN CONTINGENCIES 67-400-408	61,791	40,868		
MICROSOFT E-MAIL SECURITY 67-400-409	0	21,600		
ECONOMIC DEVELOPMENT/ GRANT WRITER 67-400-412	32,500	32,500		
FEDERAL MATCH 67-400-413	20,000	20,000		
TEXAS ASSOCIATION DUES 67-400-414	750	750		
STDC DUES 67-400-415	2,050	2,050		
AMBULANCE CONTRACT 67-400-416	0	0		
HALO CONTRIBUTION 67-400-418	0	1,500		
ADMINISTRATIVE JUDGE 67-400-422	1,000	1,000		
TELEPHONE /PRINCIPAL 67-400-425	0	0		
TELEPHONE/INTEREST 67-400-426	0	0		
ADMINISTRATIVE JUDGE TRAVEL 67-400-427	1,000	1,000		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CIRA E-MAIL 67-400-442	0	0		
COMPUTER TECHNICIAN 67-400-480	50,000	50,000		
LEGAL FEES 67-400-481	25,000	25,000		
GREAT AMERICA FINANCIAL SERVICES 67-400-483	22,034	22,034		
ADVERTISEMENT 67-400-650	3,500	3,500		
COURTHOUSE REPAIRS 67-400-670	25,000	15,000		
PLUMBING, ELECTRIAL, AC REPAIR 67-400-675	6,000	6,000		
MEDICAL EXAMINER 67-400-686	15,000	15,000		
INDIGENT HEALTH 67-400-687	40,000	0		
REAL ESTATE NOTE/ZAMBRANO 67-400-700	5,000	5,000		
ENDING BALANCE	0	0		
TOTAL JHC ASSISTANT DISTRICT TAX	257,205	284,433		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC TAX RELIEF				
SALARIES 66-400-100	50,000	40,000		
SOCIAL SECURITY 66-400-200	3,825	3,825		
RETIREMENT 66-400-210	1,581	1,581		
COUNTY MEMBERSHIP DUES 66-400-227	4,000	4,000		
CDW SMART PROTECTION 66-400-228	0	0		
TELEPHONE 66-400-325	10,000	10,000		
PUBLIC BLDGS REPAIRS 66-400-330	20,000	20,000		
UTILITIES 66-400-355	55,000	55,000		
WORKERS' COMP/UNEMPLOYMENT 66-400-400	25,000	27,000		
INSURANCE SUPPLEMENT- MEDICARE 66-400-402	12,000	0		
POSTAGE 66-400-404	18,000	35,000		
ELECTION EXPENSE 66-400-405	50,000	60,000		
APPRAISAL DISTRICT 66-400-406	160,000	160,000		
EMERGENCY USE 66-400-407	23,918	58,447		
INSURANCE OFFICAL BONDS 66-400-411	5,000	5,000		
AMBULANCE CONTRACT 66-400-416	0	0		
MHMR CONTRIBUTION 66-400-418	7,763	7,763		
COPIER MACHINE- TOSHIBA 66-400-420	24,000	24,000		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COMPREHENSIVE EQUIPMENT TAC 66-400-452	4,988	5,000		
LAW ENFORCEMENT TAC 66-400-453	15,247	17,000		
PUBLIC OFFICIAL TAC 66-400-454	10,178	11,000		
REGIONAL PUBLIC DEFENDER 66-400-457	1,000	1,000		
PEST CONTROL/BRUSH CONTROL 66-400-459	11,000	11,000		
TIME CLOCK RENEWAL 66-400-460	0	5,000		
OPEN GOV PROGRAM 66-400-470	26,400	0		
HOLIDAY PAY 66-400-485	0	0		
ANNUAL AUDIT FEE 66-400-486	0	39,000		
SUPPLEMENTAL DEATH BENEFIT 66-400-487	0	20,000		
EMERGENCY MANAGEMENT 66-400-488	0	15,000		
TOTAL TAX RELIEF	538,900	635,616		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC HEALTH SERVICES TAX				
SALES TAX OVERPYMNT FEES (2%) 31-400-215	0	0		
EMERGENCY USE 31-400-407	39,850	45,952		
AMBULANCE CONTRACT 31-400-416	200,000	200,000		
MHMR CONTRIBUTION 31-400-419	0	0		
INDIGENT HEALTH PROGRAM 31-400-424	0	40,000		
MEDICAL EXAMINER 31-400-427	0	0		
ENDING BALANCE				
TOTAL JHC HEALTH SERVICE TAX	239,850	285,952		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC HOTEL/MOTEL TAX				
JHC VAQUERO ASSOCIATION 52-400-300	2,500	2,500		
JHC MUSEUM FOUNDATION 52-400-302	5,000	5,000		
JHC FAIR ASSOCIATION 52-400-303	2,500	2,500		
JHC HEBBRONVILLE 4-H 52-400-304	2,500	2,500		
HEBBRONVILLE LITTLE LEAGUE 52-400-305	2,500	2,500		
ECONOMIC DEVELOPMENT 52-400-306	10,000	10,000		
SWBIP PAYMENT 52-400-406	20,000	20,000		
EMERGENCY USE 52-400-407	5,000	5,000		
ECONOMIC DEVELOPMENT GRANT WRITER 52-400-412	25,000	25,000		
WEBSITE (TAC) 52-400-413	3,550	3,550		
HISTORIAL COMMISSION 52-400-415	5,000	5,000		
PROMOTING JIM HOGG COUNTY 52-400-416	10,000	10,000		
HEBBRONVILLE PEE WEE FOOTBALL 52-400-418	2,500	2,500		
ENDING BALANCE	0	0		
TOTAL HOTEL/MOTEL TAX	96,050	96,050		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TOTAL GENERAL FUND EXPENDITURES	3,840,787	4,057,318		
TOTAL SALES TAX EXPENDITURES	1,207,005	1,362,051		
TOTAL GENERAL REVENUE	5,706,123	4,625,255		
TOTAL SALES TAX REVENUE	1,207,005	1,362,051		
GENERAL FUND BALANCE	1,865,336	2,189,805		
SALES TAX BALANCE	0	0		
TOTAL GENERAL FUND & SALES TAX ENDING BALANCES	1,865,336	2,189,805		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DEBT SERVICE FUND				
AD VALOREM TAXES 45-300-300	113,253	113,253		
INCOME DELINQUENT AD VALOREM TAXES 45-300-310	4,000	4,000		
PENALTIES & INTEREST 45-300-320	2,000	2,000		
INTEREST INCOME 45-300-500	0	0		
TOTAL RECEIPTS	119,253	119,253		
CASH BALANCE OCT 1,	65,000	65,000		
TOTAL AVAILABLE RESOURCES	184,253	184,253		
DEBT SERVICE EXPENDITURES				
LIMITED TAX REFUNDING BONDS SERIES 2019 PRINCIPAL	81,000	81,000		
LIMITED TAX REFUNDING BONDS SERIES 2019 INTEREST	32,253	32,253		
INTEREST, 2005 SERIES 45-400-496	0	0		
INTEREST, 2009 SERIES 45-400-497	0	0		
INTEREST, JAIL 45-400-498	0	0		
INTEREST, FURNITURE 45-400-499	0	0		
PRINCIPAL, 2005 SERIES 45-400-503	0	0		
PRINCIPAL, 2009 SERIES 45-400-504	0	0		

EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PRINCIPAL, JAIL 45-400-505	0	0		
PRINCIPAL, FURNITURE 45-400-506	0	0		
PRINCIPAL, ADVANCE 45-400-600	0	0		
TOTAL EXPENDITURES	113,253	113,253		
ENDING BALANCE	71,000	71,000		
TOTAL EXPENDITURES & BALANCE	184,253	184,253		

ROAD & BRIDGE FUND REVENUE	BUDGET 2020-2021	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AD VALOREM TAXES 11-300-300	1,242,429	1,305,492		
DELINQUET AD VAL TAXES 11-300-310	50,000	50,000		
PENALTY & INTEREST 11-300-320	35,000	35,000		
FEES VEHICLE REGISTRATION 11-300-330	245,000	240,000		
REFUNDS 11-300-331	5,000	50,000		
REIMB/ REPUBLIC CONTRACT 11-300-339	37,284	37,284		
SANITATION REVENUE 11-300-340	340,000	340,000		
TRASH EXTRA \$1 11-300-341	0	10,000		
TRASH LATE FEES 11-300-342	0	15,000		
TIRES TO LAREDO 11-300-343	0	4,000		
LOCAL ROLL OFFS TO LAREDO 11-300-344	0	12,000		
ONSITE TRASH FEES COLLECTED 11-300-345	0	5,000		
WEIGHT FEES 11-300-350	18,500	18,500		
BRUSH/DEBRIS FEES 11-300-360	35,000	35,000		
MISC INCOME 11-300-420	6,000	15,000		
DEPOSIT SOFTBALL PARK 11-300-452	200	200		
INTEREST INCOME 11-300-500	25,000	5,000		
AIRPORT PARKING 11-300-510	3,500	4,000		
AIRPORT FUEL 11-300-515	2,500	2,500		
AIRPORT HANGER FEES 11-300-525	600	1,000		

SWIMMING POOL FEES 11-300-600	0	1,500		
CO AGENT DONATIONS 11-300-650	0	0		
ANIMAL CONTROL FEES 11-300-657	2,000	2,000		
TOTAL RECEIPTS	2,048,013	2,188,476		
OPENING BALANCES OCTOBER 1,	1,332,433	1,420,124		
TRANSFER FROM GENERAL FUND	0	0		
TOTAL RESOURCES	3,380,446	3,608,600		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY WIDE EXPENDITURES				
SALARY, COMM PCT #1 11-410-100	30,534	31,734		
SALARY, COUNTY JUDGE 11-410-101	22,313	23,190		
SALARY SECRETARY 11-410-102	20,020	20,020		
SALARY, COMM PCT #2 11-410-103	30,534	31,734		
SALARY, COMM PCT #3 11-410-104	30,534	31,734		
SALARY, COMM PCT #4 11-410-105	30,534	31,734		
SOCIAL SECURITY 11-410-200	12,580	13,016		
RETIREMENT 11-410-210	5,200	5,788		
OFFICE SUPPLIES 11-410-310	740	740		
SECRETARY TRAVEL 11-410-324	700	700		
CONFERENCE CO. JUDGE 11-410-325	3,400	3,400		
CONFERENCE COMM PCT #1 11-410-326	1,800	1,800		
CONFERENCE COMM PCT #2 11-410-327	1,800	1,800		
CONFERENCE COMM PCT #3 11-410-328	1,800	1,800		
CONFERENCE COMM PCT #4 11-410-329	1,800	1,800		
COMPUTER LEASE PCT #1 & PCT #4 11-410-331	200	200		
TOTAL COUNTY WIDE	194,489	201,190		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PRECINT EXPENDITURES				
SALARY, COUNTY FOREMAN 11-420-100	30,906	30,906		
SALARY, FOOD PANTRY CLERK 11-420-110	9,737	9,737		
SALARY, UTILITY PCT #3 11-420-111	21,400	21,400		
PART TIME MAIL CLERK 11-420-112	9,750	9,750		
SALARY, MECHANIC 11-420-113	28,550	28,550		
SALARY,ASST MECHANIC / UTILITY 11-420-114	0	0		
SALARY,ASST MECHANIC / UTILITY 11-420-115	26,000	26,000		
SALARY, UTILITY PCT #2 11-420-119	20,020	20,020		
SALARY, LOADER OPERATOR (COUNTY WIDE) 11-420-121	22,308	22,308		
SALARY, CDL DRIVER 11-420-124	23,660	23,660		
SALARY, OPERATOR / MOWER/BACKHOE 11-420-125	20,490	20,490		
SALARY,UTILITY PCT #4 11-420-137	20,930	21,385		
SALARY,UTILITY PCT #1 11-420-144	20,930	20,930		
SALARY, SECRETARY 11-420-149	20,930	20,930		
SALARY, HEAVY EQUIPT OPERATOR 11-420-163	27,300	27,300		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, UTILITY PCT #2 11-420-165	21,400	21,400		
SALARY, UTILITY PCT #4 11-420-166	20,930	20,930		
SALARY, UTILITY/CO WIDE 11-420-167	19,580	19,580		
SALARY, RECYCLER (CDL) 11-420-170	23,660	23,660		
SALARY, CDL DRIVER PCT#1 11-420-171	23,660	23,660		
SALARY, UTILITY (PART TIME) 11-420-172	9,750	9,750		
SALARY, UTILITY PCT #3 11-420-173	20,930	20,930		
SALARY, ROLL-OFF TRUCK DRIVER 11-420-175	23,660	24,115		
SALARY, LOADER OPERATOR (CDL) 11-420-176	25,040	25,040		
CONTRACT INSPECTOR 11-420-177	0	16,000		
SOCIAL SECURITY 11-420-200	37,600	37,672		
RETIREMENT 11-420-210	15,535	16,838		
WC/UNEMPLOYMENT 11-420-215	30,000	30,000		
UNEMPLOYMENT DEFICIT 11-420-216	5,000	5,000		
DUMPSTER/SUPPLIES & COMPUTER 11-420-310	1,000	1,000		
COPIER LEASE 11-420-311	1,100	1,100		
TRAVEL/TRAINING 11-420-325	1,000	1,000		
MEALS/ONE DAY TRAVEL 11-420-326	1,500	1,500		
PARTS & REPAIRS 11-420-330	70,000	40,000		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
UTILITIES & TELEPHONE 11-420-355	90,000	90,000		
FUEL, OIL, & TIRES 11-420-375	70,000	90,000		
UNIFORMS 11-420-380	7,000	7,000		
INSURANCE-PROPERTY 11-420-400	40,000	52,000		
LANDFILL FINANCIAL CLOSURE ASSURANCE 11-420-402	1,250	1,250		
EMERGENCY USE 11-420-407	12,420	12,420		
CO. VEHICLE INSURANCE 11-420-412	25,000	25,000		
STREET MATERIALS 11-420-434	18,000	25,000		
ROLL-OFF (2) 11-420-435	10,000	0		
MULCHER GRINDER 11-420-438	30,000	30,000		
HEAVY EQUIPMENT NOTE 11-420-444	0	49,000		
PURCHASE EQUIPMENT 11-420-501	45,000	0		
STREET LIGHTS & SIGNS PCT#1 11-420-671	1,700	1,700		
STREET LIGHTS & SIGNS PCT #2 11-420-672	1,700	1,700		
STREET LIGHTS & SIGNS PCT #3 11-420-674	1,700	1,700		
STREET LIGHTS & SIGNS PCT #4 11-420-675	1,700	1,700		
STREET IMPROVEMENTS 11-420-677	100,000	100,000		
TOTAL MOTOR POOL	1,019,726	1,131,011		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SANITATION DEPARTMENT				
SALARY ANIMAL CONTROL 11-430-100	24,570	24,570		
SALARY SECRETARY 11-430-101	21,400	21,840		
TRAPPER 11-430-109	36,900	36,900		
SOCIAL SECURITY 11-430-200	3,516	3,550		
RETIREMENT 11-430-210	2,619	1,587		
DOG POUND EXPENSE 11-430-220	6,000	6,000		
TRASH PRICE INDEX EXPENSE 11-430-230	7,500	7,500		
TRASH TRANSFER EXPENSE 11-430-240	0	0		
BRUSH HAULING REPUBLIC (372) 11-430-241	76,000	76,000		
BRUSH HAULING REPUBLIC (TONAGE) 11-430-242	66,000	66,000		
TIRES TO LAREDO 11-430-243	4,000	4,000		
REPUBLIC SERVICES 11-430-245	330,000	330,000		
TRASH DEPARTMENT/ OFFICE SUPPLIES 11-430-310	1,000	1,000		
TRAINING EXPENSE 11-430-325	1,000	1,000		
REPAIRS 11-430-330	1,000	1,000		
COPIER LEASE 11-430-331	1,100	1,100		
ANIMAL CONTROL EQUIPMENT 11-430-335	1,200	1,200		
TOTAL SANITATION	591,305	583,247		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PUBLIC PARKS & BUILDINGS				
SALARY, SUPERVISOR 11-440-100	26,860	26,860		
SALARY, REC MAINT. (PART TIME) 11-440-102	9,750	9,750		
SALARY, PARK MAINT. 11-440-103	19,580	19,580		
SALARY 11-440-104	0	0		
SOCIAL SECURITY 11-440-200	4,296	4,299		
RETIREMENT 11-440-210	1,775	1,921		
SUPPLIES 11-440-310	1,500	1,500		
TRAVEL 11-440-325	1,500	1,500		
REPAIRS/EQUIPMENT 11-440-330	7,000	7,000		
CAPITAL OUTLAY / JOHN DEERE 11-440-440	0	0		
TOTAL PUBLIC PARKS & BUILDINGS	72,261	72,410		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AIRPORT				
SUPPLIES 11-450-310	300	300		
AIRPORT INSPECTION 11-450-356	4,000	4,000		
AIRPORT MAINTENANCE 11-450-357	1,000	1,000		
DATA LINK SERVICE 11-450-358	810	810		
AIRPORT MAINTENANCE CONTRACT 11-450-413	1,500	1,500		
REPAIRS 11-450-330	1,000	1,000		
AIRPORT CONSTRUCTION / CO MATCH 11-450-440	0	0		
TOTAL AIRPORT	8,610	8,610		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AGRICULTURAL				
SALARY 11-590-100	14,943	14,943		
SOCIAL SECURITY 11-590-200	1,143	1,143		
OFFICE SUPPLIES 11-590-310	366	366		
TRAVEL 11-590-325	1,500	1,500		
AGENT DUES 11-590-326	140	140		
TOTAL AGRICULTURAL	18,092	18,092		

ROAD & BRIDGE EXPENDITURES	BUDGET 2021-2022	BUDGET ESTIMATE 2022-2023	ADOPTED BY COMMISSIONERS' COURT	
HEALTH INSURANCE BENEFIT				
GROUP HEALTH INS BENEFIT 11-600-606	218,000	200,000		
TOTAL HEALTH INSURANCE BENEFIT	218,000	200,000		
TOTAL ROAD & BRIDGE EXPENDITURES	2,212,483	2,014,560		
TOTAL ROAD & BRIDGE REVENUES	3,380,446	3,608,600		
ENDING BALANCE	1,167,963	1,594,040		

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jim Hogg County

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebronville, TX 78361

www.co.jim-hogg.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 335,444,372
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 335,444,372
4.	2021 total adopted tax rate.	\$ 0.800000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 335,444,372
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 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 not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 36,490 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 522,960 C. Value loss. Add A and B. ⁶	\$ 559,450
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 559,450
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 334,884,922
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,679,079
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,679,079
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 352,011,601 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 2,336,706 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 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. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 354,348,307

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>3,816,590</u> B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>3,816,590</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>358,164,897</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>3,135,610</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>3,135,610</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>355,029,287</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.754607</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>1.121528</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.768864</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>335,444,372</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 2,579,111
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 0</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,579,111
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,029,287
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.726450/\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 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. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 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, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ <u>14,800</u> B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ <u>15,500</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>-0.000198</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000218</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 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, 2021 and ending on June 30, 2022. \$ <u>0</u> B. 2021 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, 2021. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0</u> /\$100
38.	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 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u> B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.726450</u> /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>410,505</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.115625</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.842075</u> /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.871547</u> /\$100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 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).	\$ _____ 0 /\$100
42.	Total 2022 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: (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. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 113,130 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.	\$ 113,130
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 113,130
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2021 actual collection rate. 101.00 % C. Enter the 2020 actual collection rate. 106.00 % D. Enter the 2019 actual collection rate. 101.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	101.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 112,009
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 358,164,897
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.031273 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.902820 /\$100
D49.	Disaster Line 49 (D49): 2022 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.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>1.283178</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>456,200</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>358,164,897</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.127372</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1.121528</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>1.121528</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>1.283178</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>1.155806</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>358,164,897</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>1.155806</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.113287 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.009890 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.123177 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 1.278983 /\$100

SECTION 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 1.093947 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 358,164,897
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.139600 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.031273 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.264820 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.189042/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 1.189042/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 334,884,922
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,981,922
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,029,287
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 1.278983/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 1.121528/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

Voter-approval tax rate. \$ 1.278983/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67

De minimis rate. \$ 1.264820/\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Norma Liza S. Hinojosa

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jim Hogg County

Special Road and Bridge

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbbronville, TX 78361

www.co.jim-hogg.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 335,444,372
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 335,444,372
4.	2021 total adopted tax rate.	\$ 0.135610 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 335,444,372
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 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 not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 36,490 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 522,960 C. Value loss. Add A and B. ⁶	\$ 559,450
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 559,450
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 334,884,922
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 454,137
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 454,137
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 352,011,601 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 2,336,706 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 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. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 354,348,307

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>3,816,590</u> B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>3,816,590</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>358,164,897</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>3,135,610</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>3,135,610</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>355,029,287</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.127915</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>1.121528</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.135610</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>335,444,372</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 454,896
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 0</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 454,896
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,029,287
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.128129/\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 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. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 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, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100

²³ [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 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, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 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, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	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 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.128129/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.128129/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.132613/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 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).	\$ _____ 0 /\$100
42.	Total 2022 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: (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. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ 0 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.	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 0 % B. Enter the 2021 actual collection rate. 0 % C. Enter the 2020 actual collection rate. 0 % D. Enter the 2019 actual collection rate. 0 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 358,164,897
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.132613 /\$100
D49.	Disaster Line 49 (D49): 2022 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.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>1.283178</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>456,200</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>358,164,897</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.127372</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1.121528</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>1.121528</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>1.283178</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>1.155806</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>358,164,897</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>1.155806</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.113287 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.009890 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.123177 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 1.278983 /\$100

SECTION 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 1.093947 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 358,164,897
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.139600 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.031273 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.264820 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.189042/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 1.189042/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 334,884,922
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,981,922
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,029,287
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 1.278983/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 1.121528/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 1.278983/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 1.264820/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Norma Liza S. Hinojosa

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jim Hogg County

Farm to Market/ Flood Control

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbbronville, TX 78361

www.co.jim-hogg.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 333,708,092
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 333,708,092
4.	2021 total adopted tax rate.	\$ 0.253432 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 333,708,092
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 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 not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 36,490 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 468,960 C. Value loss. Add A and B. ⁶	\$ 505,450
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 505,450
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 333,202,642
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 844,442
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 844,442
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 350,290,321 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 2,336,706 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 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. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 352,627,027

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 3,816,590
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 3,816,590
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 356,443,617
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 3,129,610
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 3,129,610
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 353,314,007
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.239006/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 1.121528/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.253432/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 333,708,092

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>845,723</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>0</u> B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>0</u> E. Add Line 30 to 31D.	\$ <u>845,723</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>353,314,007</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.239368</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2022 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. \$ <u>0</u> B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u> </u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u> </u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u> B. 2021 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, 2021, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u> </u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u> </u> /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 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, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 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, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	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 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.239368 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.239368 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.247745 /\$100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 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).	\$ _____ 0 /\$100
42.	Total 2022 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: (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. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ 0 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.	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 0 % B. Enter the 2021 actual collection rate. 0 % C. Enter the 2020 actual collection rate. 0 % D. Enter the 2019 actual collection rate. 0 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 356,443,617
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.247745 /\$100
D49.	Disaster Line 49 (D49): 2022 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.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>1.283178</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>456,200</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>358,164,897</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.127372</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1.121528</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>1.121528</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>1.283178</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>1.155806</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>358,164,897</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>1.155806</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.113287 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.009890 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.123177 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 1.278983 /\$100

SECTION 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 1.093947 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 358,164,897
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.139600 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.031273 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.264820 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1.189042</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>1.189042</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>334,884,922</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>3,981,922</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>355,029,287</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>1.278983</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>1.121528</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ <u>1.278983</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ <u>1.264820</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Norma Liza S. Hinojosa

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)