# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE 

The
Palestine I. S. D
will hold a public
meeting at 06:00 PM 08/22/2022 in $\qquad$
PISD Administration Building, 1007 East Park Avenue
Palestine, TX
. The purpose of this meeting is to discuss the
school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

| Maintenance Tax | $\$ \_0.957500$ | 100 (Proposed rate for maintenance and operations) |
| :--- | :--- | :--- | :--- |
| School Debt Service Tax |  |  |
| Approved by Local Voters |  |  |$\$$

## Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

| Maintenance and operations | 0 | \% increase | or | 0 | \% (decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Debt service | 0 | \% increase | or | 0 | \% (decrease) |
| Total expenditures | 0 | \% increase | or | 0 | \% (decrease) |

## Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

|  | Preceding Tax Year | Current Tax Year |
| :---: | :---: | :---: |
| Total appraised value* of all property | \$ 1,756,141,068 | \$ 2,221,800,935 |
| Total appraised value* of new property** | \$ 22,461,204 | \$ 20,311,126 |
| Total taxable value*** of all property | \$ 1,187,128,824 | \$ 1,395,010,668 |
| Total taxable value*** of new property** | \$ 393,172 | \$ 18,407,221 |

* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).
** "New property" is defined by Tax Code Section 26.012(17).
*** "Taxable value" is defined by Tax Code Section 1.04(10).


## Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 72,716,300

[^0]| Comparison of Proposed Rates with Last Year's Rates |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Maintenance \& Operations |  | Interest \& Sinking Fund* |  |  | Total |  | Local Revenue Per Student |  | State Revenue Per Student |  |
| Last Year's Rate | \$ | 1.026800 | \$ | 0.320000 | * | \$ | 1.346800 | \$ | 5,304 | \$ | 7,419 |
| Rate to Maintain Same <br>  <br>  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Proposed Rate | \$ | 0.957500 | \$ | 0.310000 | * | \$ | 1.267500 | \$ | 5,080 | \$ | 7,976 |
| * The Interest \& Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district. |  |  |  |  |  |  |  |  |  |  |  |


| Comparison of Proposed Levy with Last Year's Levy on Average Residence |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Last Year |  | This Year |  |
| Average Market Value of Residences | \$ | 104,818 | \$ | 143,561 |
| Average Taxable Value of Residences | \$ | 79,218 | \$ | 103,561 |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$ | 1.346800 | \$ | 1.267500 |
| Taxes Due on Average Residence | \$ | 1,066 | \$ | 1,312 |
| Increase (Decrease) in Taxes |  |  | \$ | 245 |
| Under state law, the dollar amount of school taxes 65 years of age or older or of the surviving spous years of age or older when the person died, may n year after the person turned 65, regardless of cha |  | on the a person eased ab rate or |  | tead of a spouse paid in |

## Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter

 approval at an election is $\qquad$ . This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.283007
## Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

| Maintenance and Operations Fund Balance(s) | \$ | $9,050,000$ |
| :--- | :--- | :--- |
| Interest \& Sinking Fund Balance(s) | $\$$ | $4,150,000$ |

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

[^1]
# School Districts without Chapter 313 Agreements 


#### Abstract

Palestine I. S.D School District's Name 1007 E. Park Avenue, Palestine, TX, 75801 School District's Address, City, State, ZIP Code (903) 731-8000

Phone (area code and number) http://www.palestineschools.org/ School District'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 tax rate and voterapproval 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 or certified estimate of value 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 submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations. This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form $50-884$ Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements. Water districts as defined under Water Code Section 49.001 (1) do not use this form. Use Comptroller Form 50-858 Water District Voter-Approval Tox Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than Sehool Districts or Water Districts. The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in cakulating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, 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 no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

| 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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25 (d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6 ). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ' | \$ 1,255,468,738 |
| 2. | 2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled ${ }^{2}$ | \$ 183,549,241 |
| 3. | Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 1,071,919,497 |
| 4. | 2021 total adopted tax rate. | \$ $1.346800 / 5100$ |
| 5. | 2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <br> A. Original 2021 ARB values: $\qquad$ 5 $\qquad$ <br> B. 2021 values resulting from final court decisions: $\qquad$ -\$ $\qquad$ <br> 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. <br> A. 2021 ARB certified value: $\qquad$ § $\qquad$ <br> B. 2021 disputed value: $\qquad$ $-5$ $\qquad$ <br> C. 2021 undisputed value. Subtract $B$ from $A$. | \$ 0 |
| 7. | 2021 Chapter 42-related adjusted values. Add Line 5 and 6. | \$ 0 |
| 8. | 2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 1,071,919,497 |
| 9. | 2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Entex the 2021 value of property in deannexed territory. ${ }^{3}$ | \$ 0 |

[^2]T Tex. Tax Code 5 26.012(14)

- Tex. Tax Code $\$ 26.012(13)$
- Tex, Tax Code 5 26.012(13)

5 Tex, Tax Code 5 26.012(15)

| Line | No-New-Revenue Tax Rate Workshee: | Amount/Rate |
| :---: | :---: | :---: |
| 10. | 2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-iransit, or 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. <br> A. Absolute exemptions. Use 2021 market value: $\qquad$ $\$ 2$ $\qquad$ 2,188,983 <br> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: $\qquad$ + +6,120,673 <br> C. Value loss. Add A and 8. ${ }^{6}$ | \$8,309,656 |
| 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. <br> A. 2021 market value. <br> B. 2022 productivity or special appraised value.. $\qquad$ <br> C. Value loss. Subtract $B$ from $A .{ }^{7}$ | s 2,897,060 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | s 11,206,716 |
| 13. | Adjusted 2021 taxable value. Subtract Line 12 from Line 8. | \$ 1,060,712,781 |
| 14. | Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$ 14,285,679 |
| 15. | Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district 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 31.1 i payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. | \$ 0 |
| 16. | Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ${ }^{9}$ <br> Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result. | s 14,285,679 |
| 17. | Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ${ }^{10}$ <br> A. Certified values. ${ }^{11}$ $\qquad$ <br> B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: $\qquad$ $-\$$ $\qquad$ <br> C. Total 2022 value. Subtract B from A. | s 1,395,101,668 |
| 18. | Total value of properties under protest or not induded on certified appraisal roll. ${ }^{12}$ <br> 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. ${ }^{13}$. $\qquad$ $\qquad$ $\$$ $\qquad$ <br> B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ${ }^{14} \ldots .$. . $\$$ $\qquad$ <br> C. Total value under protest or not certified. Add $A$ and $B$. | $\$ \square$ |
| 19. | 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 of older or disabled. ${ }^{15}$ | \$ $182,665,138$ |

- Tex Tax Code 526.0121151
? Tex. Tax Code 5 26.012(15)
- Tex. Tax $\operatorname{code} 526.0122131$
- Tex. Tax Code 5 26.012(13)
${ }^{6}$ Tex. Tax Code 55 26.012, 26.04(c-2)
" Tex. Tax Code $526.012(6)$
" 2 Tex. Tax Code 526.01 (cc) and \{d)
${ }^{13}$ Tex. Tax Code 926.01 k
14 Tex. Tax Code 526.01 (d)
" S Tex. Tax Code 5 26.012(6) 18 (

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
| :---: | :---: | :---: |
| 20. | 2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$ 1,212,436,530 |
| 21. | 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 by the school district. | \$ 0 |
| 22. | 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 school district after Jan. 1, 2021, and be located in a new improvement. | \$18,407,221 |
| 23. | Total adjustments to the 2022 taxable value. Add lines 21 and 22. | \$18,407,221 |
| 24. | Adjusted 2022 taxable value. Subtract line 23 from line 20. | \$ 1,194,029,309 |
| 25. | 2022 NNR tax rate. Divide line 16 by line 24 and multiply by $\$ 100$. | \$ $1.196426 / \$ 100$ |

## SECTION 2: Voter-Approväl Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school clistricts calculate a voter-approval tax rate that is split into three separate rates. " ${ }^{\text {it }}$

1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $\$ 100$ of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. ${ }^{14}$
2. Enrichment Tax Rate: ${ }^{20}$ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than 50.17 . The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. ${ }^{2}$
3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.
The MCR and DTR added together make up the school district's maintenance and operations (M\&O) tax rate. Districts cannot increase the district's M\&O tax rate to create a surplus in M\&O tax revenue for the purpose of paying the district's debt service. ${ }^{22}$

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

A district must complete an efficiency audit before seeking voter approval to adopt a M\&O tax rate higher than the calculated M80 tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. ${ }^{23}$ Additionally, a school district located in an area declared a disaster by the governor may adopt a M8O tax rate higher than the calculated M\&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit. ${ }^{24}$ Districts should review information from TEA when calculating their voter-approval tax rate.

| Line | Voter-Approval Tax Rete Worksheet | Amount/Rate |
| :---: | :---: | :---: |
| 26. | 2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA, , ${ }^{2}$ | § $0.819200 / 5100$ |
| 27. | 2022 enrichment tax rate (OTR). Enter the greater of $A$ and $B .{ }^{26}$ <br> A. Enter the district's 2021 DTR, minus any required reduction under Education Code Section 48.202(f) $\qquad$ $\$ 0.138300$ $/ \$ 100$ <br> B. $\$ 005$ per $\$ 100$ of taxable value $\qquad$ $\$ 0.050000$ /\$100 | ¢ $0.138300 / 5100$ |
| 28. | 2022 maintenance and operations (M\&O) tax rate. Add Lines 26 and 27 . <br> Note. M80 tax rate may not exceed the sum of $\$ 0.17$ and the district's maximumin compressed rate. ${ }^{27}$ | $\$ 0.95750 \%^{\text {/ }} 100$ |

[^3]| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
| :---: | :---: | :---: |
| 29. | Total 2022 debt to be paid with property tax revenue. <br> Debt means the interest and principal that will be paid on debts that: <br> (1) Are paid by property taxes; <br> (2) Are secured by property taxes; <br> (3) Are scheduled for payment over a period longer than one year; and <br> (4) Are not classified in the school district's budget as M\&O expenses. <br> A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. ${ }^{24}$ <br> Enter debt amount: $\qquad$ $\leqslant 3,828,175$ <br> B. Subtract unencumbered fund amount used to reduce total debt. $\qquad$ $-\$$ $\qquad$ <br> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.. $\qquad$ $-\$$ $\qquad$ <br> D. Adjust debt: Subtract $B$ and $C$ from $A$. | s 3,828,175 |
| 30. | Certified 2021 excess debt collections. Enter the amount certified by the collector. ${ }^{29}$ | $\leqslant$ |
| 31. | Adjusted 2022 debt. Subtract line 30 from line 290. | s 3,828,175 |
| 32. | 2022 anticipated collection rate. If the anticipated rate in $A$ is lower than actual rates in $B, C$ and $D$, enter the lowest rate from $B, C$ and $D$. If the anticipated rate in $A$ is higher than at least one of the rates in the prior three years, enter the rate from $A$. Note that the rate can be greater than $100 \%$, ${ }^{30}$ <br> A. Enter the 2022 anticipated collection rate certified by the collector, ${ }^{n}$ $\qquad$ 97.00 \% <br> B. Enter the 2021 actual collection rate $\qquad$ 95.00 \% <br> C. Enter the 2020 actual collection rate $\qquad$ 95.00 \% <br> D. Enter the 2019 actual collection rate $\qquad$ 95.00 $\%$ | 97.00 \% |
| 33. | 2022 debt adjusted for collections. Divide Line 31 by Line 32. <br> Note If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result. | \$3,946,572 |
| 34. | 2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet. | \$ 1,212,436,530 |
| 35. | 2022 debt rate. Divide Line 33 by Lime 34 and multiply by $\$ 100$. | \$ $0.325507^{/ \$ 100}$ |
| 36. | 2022 voter-approval tax rate. Add Lines 28 and 35. <br> If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and $35{ }^{32}$ | \$ $1.283007 / \$ 100$ |

## SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

Not Applicable
A school district may raise its rate for M\&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.
This section should only be completed by a school district that uses M\&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
| :---: | :---: | :---: |
| 37. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ${ }^{33}$ The school district shall provide its tax assessor with a copy of the letter, ${ }^{34}$ | \$ 0 |

[^4]| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
| :---: | :---: | :---: |
| 38. | 2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet. | ¢ 1,212,436,530 |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by $\$ 100$. | \$ $0.000000 / 5100$ |
| 40. | 2022 voter-approval tax rate, adjusted for polsution control. Add line 36 and line 39. | ¢ $1.283007 / 5100$ |

## SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

Not Applicable
If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section $\mathbf{2 6 . 0 4 2 ( e ) , ~ t h e ~ s c h o o l ~ d i s t r i c t ~ m a y ~ n o t ~ c o n s i d e r ~ t h e ~ a m o u n t ~ b y ~ w h i c h ~ i t ~ e x c e e d e d ~ i t s ~ v o t e r - a p p r o v a l ~ t a x ~ r a t e ~ i n ~ t h e ~ c a l c u l a t i o n ~ t h i s ~ y e a r , ~}{ }^{\text {a }}$ As such, it must reduce its voter-approval tax rate for the current tax year.
This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042 (e).

| Line | Prior Vear Disaster Adjustment Worksheet | Amount/Rate |
| :---: | :---: | :---: |
| 41. | 2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. | $\$ 1.346800 / 5100$ |
| 42. | 2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | $\$ 0.000000$ |
| 43. | Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41. | $\$ 1.346800 / 5100$ |
| 44. | 2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control). | $5{ }^{0.000000^{5100}}$ |

## SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.


## SECTION 6: Schooi District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ${ }^{36}$


David Atkeisson


[^5]
[^0]:    * Outstanding principal.

[^1]:    Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

[^2]:    - Tex. Tax Code $526.012(14$

[^3]:    [ [heserved for expansion]
    11 [Reserved for expantion]
    10 Tex. Tax Code 526.0. (n)

    - Tex. Edu. Code 548.2551 (a) (3)
    * Tex, Tax Code 526.08 (i) and Tex, Edu. Code $£ 45.0032$
    ${ }^{2}$ Tex, Edu. Code $9548.202\left(\mathbf{t a}^{-1 /(2)}\right.$ and 48.202(f)
    ${ }^{a}$ Tex Edu. Code \$45.0021(a)
    Tex, Edic code $511.184(\mathrm{~B})$
    ${ }^{4}$ Text, Edu. Code 511 184 4 -1)
    $=$ Tex Edu. Code 5540.255, 48.2551 (b)(1) and (b)(2)
    - Tex Tar Code 526008(n)(2)
    - Tex, Edu. Code 545.003 (e)

[^4]:    ${ }^{4}$ Tex. Tax Code 5 26.012(7)
    n Texx, Tax Code $\$ 526.012(10)$ and $26.04(\mathrm{~b})$

    - Tex Tax Code 5526.04(h), (h-1) and (h-2)
    ". Tex Tax Code 526.04(b)
    "Tex Tax Code $526.08(9)$
    ${ }^{3}$ Tex. Tax Code $526.045(\mathrm{~d})$
    ${ }^{4}$ Tex. Tax Code $926.045(i)$

[^5]:    * Tex, Tax Code 526.042 (f) and Tex. Edu. Code $545.0032(0)$

    4 Tex. Tax Code $\$ 26.04(\mathrm{c})$

