

2023 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 Agreements

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

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 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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should 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*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School 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 calculating 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.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total I&S taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ _____
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ _____
3.	Preliminary 2022 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	2022 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement: \$ _____ B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement: - \$ _____ C. Subtract B from A.	\$ _____
5.	Preliminary 2022 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ _____

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	2022 total adopted tax rate. Separate the 2022 adopted tax rate into its two components. A. 2022 M&O tax rate: \$ _____ /\$100 B. 2022 I&S or debt rate: \$ _____ /\$100	
7.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ _____ B. 2022 values resulting from final court decisions: - \$ _____ C. 2022 value loss. Subtract B from A. ³	\$ _____
8.	2022 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2022 ARB certified value: \$ _____ B. 2022 disputed value: - \$ _____ C. 2022 undisputed value. Subtract B from A. ⁴	\$ _____
9.	2022 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ _____
10.	2022 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ _____
11.	2022 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ _____
12.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ _____
13.	2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ _____ B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ _____ C. Value loss. Add A and B. ⁶	\$ _____
14.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ _____ B. 2023 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁷	\$ _____
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ _____
16.	Adjusted 2022 M&O taxable value. Subtract Line 15 from Line 10. 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 M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ _____
17.	Adjusted 2022 I&S taxable value. Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ _____
18.	Adjusted 2022 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ _____

³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)
⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2022 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ _____
20.	<p>Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.⁸</p> <p>A. M&O taxes refunded for tax years preceding tax year 2022: \$ _____</p> <p>B. I&S taxes refunded for tax years preceding tax year 2022: \$ _____</p>	
21.	Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ _____
22.	Adjusted 2022 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ _____
23.	<p>Total 2023 I&S taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:¹² \$ _____</p> <p>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 - \$ _____</p> <p>C. Total 2023 value. Subtract B from A.</p>	\$ _____
24.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values.</p> <p>Enter the total value under protest.¹⁴ \$ _____</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate)</p> <p>Enter the total value not on the roll.¹⁵ + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ _____
25.	<p>2023 tax ceilings and new property value for Chapter 313 limitations.</p> <p>A. 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable¹⁶ \$ _____</p> <p>B. 2023 Chapter 313 new property value. Enter 2023 new property value of property subject to Chapter 313 agreements.¹⁷ + \$ _____</p> <p>C. Add A and B.</p>	\$ _____
26.	2023 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ _____
27.	<p>2023 taxable value not subject M&O taxation, due to limitation under Chapter 313.</p> <p>A. 2023 I&S value of property subject to Chapter 313 agreement. Enter the total 2023 appraised value of property subject to a Chapter 313 agreement. \$ _____</p> <p>B. 2023 M&O value of property subject to Chapter 313 agreement. Enter the total 2023 limited value of property subject to a Chapter 313 agreement. - \$ _____</p> <p>C. Subtract B from A.</p>	\$ _____

⁸ Tex. Tax Code §26.012(13)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §526.012 and 26.04(c-2)
¹² Tex. Tax Code §26.012(6)
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)(A)(i)
¹⁷ Tex. Tax Code §26.012(6)(A)(ii)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2023 total M&O taxable value. Subtract Line 27C from Line 26.	\$ _____
29.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ _____
30.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ _____
31.	Total adjustments to the 2023 taxable value. Add Line 29 and Line 30.	\$ _____
32.	Adjusted 2023 M&O taxable value. Subtract Line 31 from Line 28.	\$ _____
33.	Adjusted 2023 I&S taxable value. Subtract Line 31 from Line 26.	\$ _____
34.	2023 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ _____/\$100
35.	2023 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ _____/\$100
36.	2023 NNR total tax rate. Add Line 34 and Line 35.	\$ _____/\$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. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- 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 \$0.17. The enrichment tax rate is divided into ‘golden pennies’ and the ‘copper pennies.’ School districts can claim up to 8 ‘golden pennies,’ not subject to compression, and 9 ‘copper pennies’ which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁵	\$ _____/\$100
38.	2023 enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ _____/\$100
	B. \$0.05 per \$100 of taxable	\$ _____/\$100
		\$ _____/\$100

¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	<p>2023 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38.</p> <p>Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate.²⁷</p>	\$ _____/\$100
40.	<p>Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(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 school district's budget as M&O expenses.</p> <p>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, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount: \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ _____</p> <p>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 debt - \$ _____</p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ _____
41.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ _____
42.	<p>Adjusted 2023 debt. Subtract line 41 from line 40D.</p>	\$ _____
43.	<p>2023 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</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³¹ %</p> <p>B. Enter the 2022 actual collection rates. %</p> <p>C. Enter the 2021 actual collection rate %</p> <p>D. Enter the 2020 actual collection rate. %</p>	_____ %
44.	<p>2023 debt adjusted for collections. Divide Line 42 by Line 43.</p>	\$ _____
45.	<p>2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ _____
46.	<p>2023 debt rate. Divide Line 44 by Line 45 and multiply by \$100.</p>	\$ _____/\$100
47.	<p>2023 voter-approval tax rate. Add Lines 39 and 46.</p> <p>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 39 and 46.³²</p>	\$ _____/\$100

²⁸ Tex. Edu. Code §45.003(e)

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

³⁰ Tex. Tax Code §26.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code §26.04(b)

³² Tex. Tax Code §26.08(g)

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	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	\$ _____
49.	2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ _____/\$100
51.	2023 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ _____/\$100

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ 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 Year Disaster Adjustment Worksheet	Amount/Rate
52	2022 adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
53.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
54.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ _____/\$100
55.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ _____/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ _____/\$100
Enter the 2023 NNR tax rate from Line 36

Voter-Approval Tax Rate \$ _____/\$100
As applicable, enter the 2023 voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number used: _____

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

print here ➔

 Printed Name of School District Representative

sign here ➔

 School District Representative

 Date

³³ Tex. Tax Code §26.045(d)

³⁴ Tex. Tax Code §26.045(i)

³⁵ Tex. Tax Code §26.04(c)