

## 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.<sup>25</sup>

- 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.<sup>26</sup>
- Enrichment Tax Rate:**<sup>27</sup> 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.<sup>28</sup>
- 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.<sup>29</sup>

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.<sup>30</sup> 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.<sup>30</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
38.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>31</sup>	\$ 0.6192 /\$100
39.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>32</sup> A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.0000 /\$100 B. \$0.05 per \$100 of taxable ..... \$ 0.0500 /\$100	\$ 0.0500 /\$100
40.	<b>Current year maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>33</sup>	\$ 0.6692 /\$100
41.	<b>Total current year debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. 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. <sup>34</sup> Enter debt amount: ..... \$ 1,027,000 B. Subtract unencumbered fund amount used to reduce total debt ..... - \$ 0 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 ..... - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 1,027,000
42.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>35</sup>	\$ 0

<sup>25</sup> Tex. Tax Code §26.08(n)

<sup>26</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>27</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

<sup>28</sup> Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

<sup>29</sup> Tex. Edu. Code §45.0021(a)

<sup>30</sup> Tex. Edu. Code §11.184(b)

<sup>31</sup> Tex. Edu. Code §11.184(b-1)

<sup>32</sup> Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)

<sup>33</sup> Tex. Tax Code §26.08(n)(2)

<sup>34</sup> Tex. Edu. Code §45.003(d)

<sup>35</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 1,027,000
44.	Current year 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%. <sup>36</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>37</sup> ..... 95.00 % B. Enter the prior year actual collection rates. .... 98.43 % C. Enter the 2023 actual collection rate ..... 99.86 % D. Enter the 2022 actual collection rate. .... 99.41 %	98.43 %
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 1,043,381
46.	Current year total taxable value. Enter the amount on Line 27 of the No-New-Revenue Tax Rate Worksheet.	\$ 294,132,538
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.3547 /\$100
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. <sup>38</sup>	\$ 1.0239 /\$100

### 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
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>39</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>40</sup>	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the No-New-Revenue Tax Rate Worksheet.	\$ 294,132,538
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.0000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 1.0239 /\$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.<sup>41</sup> 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
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the No-New-Revenue Tax Rate Worksheet.	\$ 1.0239 /\$100
54.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100

<sup>36</sup> Tex. Tax Code §26.012(10) and 26.04(b)

<sup>37</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)

<sup>38</sup> Tex. Tax Code §26.04(b)

<sup>39</sup> Tex. Tax Code §26.08(g)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)



Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.0000 /\$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 1.0239 /\$100

## SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.1778 /\$100  
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate: ..... \$ 1.0239 /\$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 47

## SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

## SECTION 7: School District Representative Name and Signature

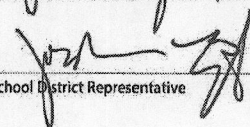
Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>42</sup>

print  
here

 Jordan Light, Assessor

Printed Name of School District Representative

sign  
here



School District Representative

21 Aug 2025

Date

Print

Reset

<sup>42</sup> Tex. Tax Code §26.04(c)