

MAYOR
Jim Pappas

CITY OF HUNTERS CREEK VILLAGE

CITY COUNCIL
Stuart Marks
Fidel Sapien
Linda Knox
Chip Cowell
Jay Carlton



CITY ADMINISTRATOR
Tom Fullen, MPA, CPM

Notice is hereby given of a special meeting of the City Council of Hunters Creek Village, Texas, to be held on **Tuesday, September 20, 2022 at 9:00 a.m.** in the City Hall at #1 Hunters Creek Place, for the purpose of considering the following agenda items.

Anyone wishing to address the city council during the meeting must notify the City Administrator, Tom Fullen, before the meeting begins by: 1) filling out a speaker request form at the meeting; 2) emailing him at fullen@cityofhunterscreek.com; or 3) calling him at 713-465-2150.

-
- A. Call to order and the roll of elected and appointed officers will be taken.
 - B. Pledge of Allegiance.
 - C. PUBLIC HEARING
 1. The purpose of the Public Hearing is to receive input from the public, either oral or written, regarding the City's 2022 Proposed Tax Rate (information about the proposed tax rate is posted on the City's website.) **Pgs. 1-2**
 - D. PUBLIC COMMENTS *At this time, any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, if a member of the public comments or inquires about a subject that is not specifically identified on the agenda, a member of council or a staff member may only respond by giving a statement of specific factual information or by reciting existing policy. The City Council may not deliberate or vote on the matter.*
 - E. REGULAR AGENDA
 1. Discussion and possible action to consider an ordinance adopting the budget for the City of Hunters Creek Village fiscal year beginning January 1, 2023 and ending December 31, 2023; making appropriations for the city for such year as reflected in the budget; and making certain findings and containing certain provisions relating to the subject. **Pgs. 3-7**
 2. Discussion and possible action to ratify the property tax increase reflected in the budget. **Pg. 8**
 3. Discussion and possible action to:
 - a. Set the property tax rate for Debt Service for 2022.
 - b. Set the property tax rate for Maintenance and Operation for 2022. **Pg. 9**

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.194082 per \$100 valuation has been proposed by the governing body of City of Hunters Creek Village.

PROPOSED TAX RATE	\$0.194082 per \$100
NO-NEW-REVENUE TAX RATE	\$0.189762 per \$100
VOTER-APPROVAL TAX RATE	\$0.203746 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Hunters Creek Village from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that City of Hunters Creek Village may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Hunters Creek Village is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 20, 2022 AT 9:00AM AT #1 Hunters Creek Place, Hunters Creek Village, TX 77024.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Hunters Creek Village is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Hunters Creek Village of City of Hunters Creek Village at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Councilmember Fidel Sapien Councilmember Linda Knox
 Councilmember Stuart Marks Councilmember Jay Carlton
 Councilmember Chip Cowell

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

Visit [Texas.gov/PropertyTaxes](https://www.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.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Hunters Creek Village last year to the taxes proposed to be imposed on the average residence homestead by City of

Hunters Creek Village this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.194082	\$0.194082	increase of 0.000000, or 0.00%
Average homestead taxable value	\$1,963,135	\$2,090,645	increase of 127,510, or 6.50%
Tax on average homestead	\$3,810.09	\$4,057.57	increase of 247.48, or 6.50%
Total tax levy on all properties	\$6,053,626	\$6,244,240	increase of 190,614, or 3.15%

For assistance with tax calculations, please contact the tax assessor for City of Hunters Creek Village at Spring Branch ISD Tax Office at 713-251-7960 or taxoffice@springbranchisd.com, or visit cityofhunterscreek.com for more information.



**CITY OF HUNTERS CREEK VILLAGE
AGENDA DISCUSSION FORM**

AGENDA DATE: September 20, 2022
AGENDA SUBJECT: Discussion and possible action to consider an ordinance adopting the budget for the City of Hunters Creek Village fiscal year beginning January 1, 2023 and ending December 31, 2023; making appropriations for the city for such year as reflected in the budget; and making certain findings and containing certain provisions relating to the subject.

EXHIBITS: Draft Ordinance for Adopting 2023 Budget

City of Hunters Creek Village

Fiscal Year 2022-2023

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$190,614, which is a 3.15 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 \$53,180.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.194082/100	\$0.194082/100
No-New-Revenue Tax Rate:	\$0.189762/100	\$0.194595/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.189773/100	\$0/100
Voter-Approval Tax Rate:	\$0.203746/100	\$0.201413/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Hunters Creek Village secured by property taxes:
\$0

**City of Hunters Creek Village
2023 Proposed Budget**

Account	Description	Proposed Budget
Estimated Beginning Fund Balance		\$2,623,333
REVENUES		
100-00-41000	CURRENT AD VALOREM TAXES	\$6,337,522
100-00-41005	PREVIOUS AD VALOREM TAXES	\$15,000
100-00-41010	FRANCHISE TAXES	\$400,000
100-00-41015	SALES TAXES	\$650,000
100-00-41020	MIXED DRINK TAX	\$20,000
100-00-41040	PENALTIES/INTEREST	\$15,000
100-00-42035	BUILDING PERMITS	\$355,000
100-00-42044	CREDIT CARD PROCESSING FEES	\$2,000
100-00-43057	CHILD SAFETY FEES	\$4,000
100-00-43070	METRO RECEIPTS	\$315,000
100-00-44025	TRAFFIC FINES/BONDS	\$140,000
100-00-44027	COURT TECHNOLOGY FUND	\$2,000
100-00-44028	COURT SECURITY FUND	\$1,500
100-00-46030	INTEREST INCOME	\$15,000
100-00-48045	SUBD ST. LIGHTS	\$35,000
100-00-48055	OTHER INCOME	\$10,000
TOTAL REVENUES		\$8,317,022
MAINTENANCE & OPERATION EXPENDITURES		
ADMINISTRATION		
100-01-71000	SALARIES & WAGES	\$613,672
100-01-71001	LONGEVITY	\$5,976
100-01-71002	457b	\$12,273
100-01-71025	TMRS	\$125,618
100-01-71030	PAYROLL TAXES	\$47,412
100-01-71105	INSURANCE BENEFITS	\$115,746
100-01-71107	HRA	\$4,000
100-01-72045	NOTICES & MAILING	\$15,000
100-01-72055	OFFICE SUPPLIES & PRINTING	\$8,500
100-01-72060	TELEPHONE	\$18,191
100-01-72061	TRAVEL & TRAINING	\$10,000
100-01-72062	TUITION REIMBURSEMENT	\$5,000
100-01-72063	CERTIFICATION/LICENSE/EDUCATION	\$10,200
100-01-72065	MACHINE RENTAL MAINTENANCE	\$1,800
100-01-72090	MEMBERSHIPS & SUBSCRIPTIONS	\$4,800
100-01-72108	GEN LIABILITY/PROP/WC INSURANCE	\$23,746
100-01-72109	SURETY BONDS	\$250
100-01-72110	ELECTIONS	\$3,500
100-01-72111	RECORDS MANAGEMENT	\$500
100-01-72112	CODIFICATIONS	\$2,500
100-01-75040	OFFICE EQUIPMENT	\$5,000
100-01-76010	COMPUTER SOFTWARE SERVICES	\$15,435
100-01-78056	BANK FEES (credit card fees)	\$1,200
100-01-78115	PUBLIC RELATIONS	\$23,000
100-01-78116	LOBBYING SERVICES	\$0
TOTAL ADMINISTRATION		\$1,073,319

**City of Hunters Creek Village
2023 Proposed Budget**

Account	Description	Proposed Budget
PROFESSIONAL SERVICES		
100-02-72042	CONSULTING SERVICES	\$20,000
100-02-72085	TAX COLLECTOR/ASSESSOR	\$65,100
100-02-72120	AUDITOR	\$18,375
100-02-72300	LITIGATION	\$25,000
100-02-72310	CITY ATTORNEY	\$75,000
100-02-72502	CITY ENGINEER	\$78,750
100-02-78504	TCEQ PHIII STORMWATER PERMIT	\$7,500
	TOTAL PROFESSIONAL SERVICES	<u>\$289,725</u>
PUBLIC SAFETY		
100-03-72001	VILLAGE FIRE DEPARTMENT	\$1,933,491
100-03-72005	MEMORIAL VILLAGES POLICE DEPT.	\$2,488,811
	TOTAL PUBLIC SAFETY	<u>\$4,422,302</u>
PUBLIC WORKS		
100-04-72015	GARBAGE SERVICE	\$577,500
100-04-72021	STREET LIGHTS-CITY	\$60,000
100-04-72057	OFFICE SUPP/PRINTING - PW	\$2,000
100-04-72062	TRAVEL/TRAINING - PW	\$8,500
100-04-72070	MOSQUITO FOGGING CONTRACT	\$13,781
100-04-72091	MEMBERSHIPS/SUBSC - PW	\$1,000
100-04-72205	UNIFORMS-PW	\$3,600
100-04-72500	PW-BUILDING INSPECTIONS	\$60,000
100-04-72520	TRUCK MAINTENANCE	\$15,000
100-04-72530	TRAFFIC LIGHT MAINTENANCE	\$3,500
100-04-72540	MOWING CONTRACT	\$75,000
100-04-72541	CONTRACT LABOR	\$35,000
100-04-72560	LANDSCAPING	\$30,000
100-04-75510	RENTAL/PURCHASE EQUIPMENT	\$15,000
100-04-75550	TRAFFIC SIGNS	\$3,000
100-04-76500	STREET & DRAINAGE MAINTENANCE	\$100,000
100-04-78050	BUILDING MAINTENANCE	\$30,000
100-04-78051	JANITORIAL SERVICE BLDG MAINTENANCE	\$9,975
100-04-78063	STORM DISASTER FUND	\$300,000
100-04-78540	URBAN FORESTER	\$15,000
100-04-78544	CREDIT CARD PROCESSING FEES	\$3,000
	TOTAL PUBLIC WORKS	<u>\$1,360,856</u>
MUNICIPAL COURT		
100-05-73000	JUDGES & PROSECUTORS	\$40,000
100-05-73020	JURY DUTY FEES	\$300
100-05-73025	WARRANTS ISSUED	\$500
100-05-73030	COURT SUPPLIES & PRINTING	\$2,500
100-05-73031	COURT TECHNOLOGY	\$2,000
100-05-73032	COURT SECURITY	\$2,300
100-05-73034	COURT MEMBERSHIPS & SUBSCRIPTIONS	\$500
100-05-73035	COURT-TRAVEL & TRAINING	\$1,500
100-05-73044	CREDIT CARD FEES	\$2,500
100-05-73045	COURT TAX PD TO STATE	\$55,000
	TOTAL MUNICIPAL COURT	<u>\$107,100</u>

**City of Hunters Creek Village
2023 Proposed Budget**

Account	Description	Proposed Budget
CAPITAL OUTLAY		
100-06-75041	COMPUTER EQUIP. & SOFTWARE	\$8,500
100-06-78064	CAPITAL RESERVE	\$200,000
	TOTAL CAPITAL OUTLAY	\$208,500
	TOTAL EXPENDITURES	\$7,461,802
	Net Income (revenues - expenditures)	\$855,220
	Beginning Fund Balance	\$2,623,333
	Ending Fund Balance	\$3,478,553
	Maintenance & Operations Fund Reserve	\$1,740,451

CAPITAL IMPROVEMENTS

Funds Available for Capital Projects		\$1,738,102
	REFORESTATION PROJECT	\$20,000
	STREET SIGN REPLACEMENT	\$25,000
	SIDEWALK REPLACEMENT	\$50,000
	STREET MAINTENANCE - Recurring	\$720,000
	RESTRICTED CAPITAL IMPROVEMENT FUND MEMORIAL / VOSS RD LONG-TERM FUND	\$923,102
	TOTAL CAPITAL IMPROVEMENTS	\$1,738,102
	Ending Fund Balance	\$1,740,451



**CITY OF HUNTERS CREEK VILLAGE
AGENDA DISCUSSION FORM**

AGENDA DATE: September 20, 2022
AGENDA SUBJECT: Discussion and possible action to ratify the property tax increase reflected in the budget.

EXHIBITS:



**CITY OF HUNTERS CREEK VILLAGE
AGENDA DISCUSSION FORM**

AGENDA DATE:

September 20, 2022

AGENDA SUBJECT:

Discussion and possible action to:

- a. Set the property tax rate for Debt Service for 2022.**
- b. Set the property tax rate for Maintenance and Operation for 2022.**

EXHIBITS:



**CITY OF HUNTERS CREEK VILLAGE
AGENDA DISCUSSION FORM**

AGENDA DATE: September 20, 2022
AGENDA SUBJECT: Discussion and possible action to consider an ordinance providing for the assessment, levy and collection of ad valorem taxes of the City of Hunters Creek Village, Texas for the year 2022; providing for the date on which such taxes shall be due and payable; providing for the penalty and interest on all taxes not timely paid; and repealing all ordinances and parts of ordinances in conflict herewith; and providing for severability.

EXHIBITS: Draft Ordinance for Adopting Tax Rate & Truth-In-Taxation Calculation Worksheet

ORDINANCE NO. 2022-926

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES BY THE CITY OF HUNTERS CREEK VILLAGE, TEXAS, FOR THE YEAR 2022; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AUTHORIZING AND DIRECTING THE POSTING OF REQUIRED NOTICES; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

* * * * *

WHEREAS, Section 26.05 of the Texas Tax Code provides that before the later of September 30th, or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next fiscal year), each of such two components must be approved separately; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate to now formally pass, approve and adopt a 2022 tax rate for the City as set forth herein; and

WHEREAS, the proposed tax rate for the current year for the City of Hunters Creek Village, Texas consists of two such components, a tax rate of zero (\$0.00) for debt service and a tax rate of \$0.194082 to fund maintenance and operation expenditures of the City for the next fiscal year; and

WHEREAS, all actions have been taken, notices given, and hearings held, as required by law as a prerequisite to the passage, approval, and adoption of this tax rate ordinance. Now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUNTERS CREEK VILLAGE, TEXAS:

Section 1. Findings. The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. Tax levy. There is hereby levied, for the tax year 2022, to fund the City's fiscal year 2023 municipal budget, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of \$0.194082 on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Hunters Creek Village, Texas.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

All such taxes shall be assessed and collected in current money of the United States of America.

Section 3. Uses of taxes levied. Of the total tax levied in Section 2 hereof, \$0.194082 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2023. Of the total tax levied in Section 2 hereof, \$0.00 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Hunters Creek Village Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of

indebtedness issued by the City as such installments shall respectively mature, in the fiscal year 2023.

Section 4. Due date, penalties, and interest. All ad valorem taxes levied hereby, in the total amount of \$0.194082 on each One Hundred Dollars (\$100) of assessed valuation as reflected by Sections 2 and 3 hereof, shall be due and payable on or before January 31, 2023. All ad valorem taxes due the City of Hunters Creek Village, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

Section 5. Notices. The City Administrator is authorized and directed: a) to provide the information to Harris County required by Section 26.16 of the Texas Tax Code; and b) to post the notices and tax rate and budget information on the City's website required by Sections 26.05(b)(2) and 26.18 of the Texas Tax Code.

Section 6. Repeal. All ordinances and parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 7. Severability. If any provision of this Ordinance is found to be invalid or unconstitutional by a court of competent jurisdiction, the same shall not invalidate or impair the validity, force, or effect of any other provision of this Ordinance.

This Ordinance is PASSED, APPROVED, AND ADOPTED on the following Roll Call Vote on this 20th day of September, 2022.

Mayor Jim Pappas

Stuart Marks

Fidel Sapien

Linda Knox

Chip Cowell

Jay Carlton

Jim Pappas
Mayor

ATTEST:

Tom Fullen, City Administrator
Acting City Secretary

DRAFT

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Hunters Creek Village	713.465.2150
Taxing Unit Name	Phone (area code and number)
1 Hunters Creek Pl, Houston, TX 77024	https://cityofhunterscreek.com/
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	\$ 3,037,815,738
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.	\$ 3,037,815,738
4.	2021 total adopted tax rate.	\$ 0.194082 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 197,275,105
	B. 2021 values resulting from final court decisions:	- \$ 185,961,993
	C. 2021 value loss. Subtract B from A. ³	\$ 11,313,112
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 71,099,742
	B. 2021 disputed value:	- \$ 8,720,217
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 62,379,525
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 73,692,637

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.	\$ 3,111,508,375
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: \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 177,500 C. Value loss. Add A and B. ⁶	\$ 177,500
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.	\$ 177,500
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.	\$ 3,111,330,875
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,038,533
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	\$ 14,749
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,053,282
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: \$ 0 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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.	\$ 0

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>383,743,100</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>2,833,577,431</u> C. Total value under protest or not certified. Add A and B. \$ <u>3,217,320,531</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>3,217,320,531</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>645,558</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 exist-ing 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>26,755,096</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>27,400,654</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,189,919,877</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.189762</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	\$ _____/\$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>0.194082</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>3,111,508,375</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	\$ 6,038,877
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. + \$ 14,749	
	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	
	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	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 14,749	
	E. Add Line 30 to 31D.	\$ 6,053,626
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,189,919,877
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.189773 /\$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. \$ 0	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$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. \$ 0	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code § 26.044
²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>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.</p> <p>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</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 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
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.189773 /\$100
40.	<p>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.</p> <p>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</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.189773 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.196415 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>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).</p>	\$ _____ 0 / \$100
42.	<p>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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____ 0
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ _____ 0
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ _____ 0 %</p> <p>B. Enter the 2021 actual collection rate. _____ 0 %</p> <p>C. Enter the 2020 actual collection rate. _____ 0 %</p> <p>D. Enter the 2019 actual collection rate. _____ 0 %</p> <p>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</p>	_____ 0 %
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ _____ 0
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 3,217,320,531
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.000000 / \$100
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.196415 / \$100
D49.	<p>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.</p>	\$ _____ / \$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.	\$ _____ 0 /\$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.	\$ _____ 0
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.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,217,320,531
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$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> .	\$ 0.189762 /\$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.	\$ 0.189762 /\$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> .	\$ 0.196415 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.196415 /\$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	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,217,320,531
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$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).	\$ 0.196415 /\$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.	\$ 0.000318 /\$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.	\$ 0.007013 /\$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.	\$ 0.000000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.007331 /\$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).	\$ 0.203746 /\$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>	\$ 0.189773 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,217,320,531
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.015540 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.205313 /\$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> .	\$ 0.194082/\$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.	\$ 0.194082/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,111,330,875
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 6,038,533
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,189,919,877
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).	\$ 0.203746/\$100

SECTION 8: Total Tax Rate

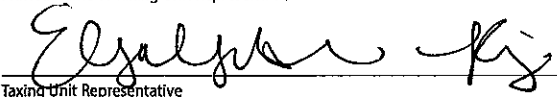
Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.189762/\$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>26</u>	
Voter-approval tax rate.	\$ 0.203746/\$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>80</u>	
De minimis rate.	\$ 0.205313/\$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 → Elizabeth Ruiz
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

8/17/2022
 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)



**CITY OF HUNTERS CREEK VILLAGE
AGENDA DISCUSSION FORM**

AGENDA DATE: September 20, 2022
AGENDA SUBJECT: Discussion and possible action to consider the purchase of a new Ford F150 from Mac Haik Ford in the amount of \$45,000.
EXHIBITS: Vehicle Purchase Order



Vehicle Purchase Order

Salesman SEBASTIAN GONCALVES

Customer City of Hunters Creek Village		Date 09/14/2022	Stock# N2159
Address 1 HUNTERS CREEK PLACE		N/U NEW Year 2022 Make FORD	
City, State, Zip HUNTERS CREEK VILLAGE TX 77024		Model F150 PU	
Home Phone 713-465-2150 Bus Phone		Color OXFORD WHITE	
Body PU Mileage 5		Serial No. 1FTEW1CP9NKE68484	
Dealers Added Equipment: N/A			
Disclaimer of Warranties The Seller Hereby Expressly Disclaims All Warranties, Either Expressed or Implied, Including Any Implied Warranty Of Merchantability Of Fitness For A Particular Purpose, And Dealership Neither Assumes Nor Authorizes Any Other Person To Assume For It Any Liability In Connection With This Sale.			
*DENOTES that the modification, equipment, accessory, or part is not supplied or approved by Manufacturer, and it is not warrantied by Manufacturer.		Selling Price	44549.84
Customer Initials _____		N/A	N/A
*DENOTES that the coverage under the extended service contract sold herein is not provided by Manufacturer, its parent, subsidiaries, or its affiliates.		N/A	N/A
Customer Initials _____		*Document Fee	150.00
All Used Cars Sold "AS IS" Unless Otherwise Indicated Here Below		Convenience Fee	10.00
		State Inspection Fee	7.00
**The Dealer's Inventory Tax Charge is intended to reimburse the dealer for ad valorem taxes on its motor vehicle inventory. The charge which is paid by the dealer to the County Tax Assessor Collector, is not a tax imposed on a consumer by the government, and is not required to be charged by the dealer to the consumer.		State Sales Tax	N/A
Used Motor Vehicle Buyers Guide: If you are buying a used vehicle with this contract, federal License/Title Fees relations may require a special Buyers Guide to be displayed on the window of this vehicle. The information you see on the Window Form for this vehicle is Part Of This Contract. Total Cash Price Information on the Window Form Overrides Any Contract Provision In The Contract Of Sale.		**Dealer's Inventory Tax	90.66
		License/Title Fees	192.50
		Total Cash Price	45000.00
Customer's Trade-In Information		Trade-In Amount	Balance Owed \$
			Net Trade-In \$
Yr: N/A Make: N/A Model:		N/A	N/A
ID# N/A Mileage:			Customers Initials
Reconditioned <input type="checkbox"/> Yes <input type="checkbox"/> No Flood Damaged <input type="checkbox"/> Yes <input type="checkbox"/> No Rebuilt Salvaged <input type="checkbox"/> Yes <input type="checkbox"/> No Non-repairable <input type="checkbox"/> Yes <input type="checkbox"/> No			
Owed to: N/A			
Yr: N/A Make: N/A Model:		N/A	N/A
ID# N/A Mileage:			Customers Initials
Reconditioned <input type="checkbox"/> Yes <input type="checkbox"/> No Flood Damaged <input type="checkbox"/> Yes <input type="checkbox"/> No Rebuilt Salvaged <input type="checkbox"/> Yes <input type="checkbox"/> No Non-repairable <input type="checkbox"/> Yes <input type="checkbox"/> No			
Owed to: N/A			
Totals for Trades \$		N/A	N/A
		N/A	N/A
Customer Agrees That The Balance Owed Block Shown Above Is Estimated, And That Upon Verification Buyer Agrees To Pay The Amount Exceeding The Figures Used For Balance Owed, Shown Above.			
Buyers Signature: X _____			
*A DOCUMENTARY FEE IS NOT AN OFFICIAL FEE. A DOCUMENTARY FEE IS NOT REQUIRED BY LAW, BUT MAY BE CHARGED TO BUYERS FOR HANDLING DOCUMENTS RELATING TO THE SALE. A DOCUMENTARY FEE MAY NOT EXCEED A REASONABLE AMOUNT AGREED TO BY THE PARTIES. THIS NOTICE IS REQUIRED BY LAW.		Total Trade Net Value	N/A
		Cash Down	N/A
		Rebate	N/A
*UN HONORARIO DE DOCUMENTACIÓN NO ES UN HONORARIO OFICIAL. UN HONORARIO DE DOCUMENTACIÓN NO ES REQUERIDO POR LA LEY, PERO PUEDE SER CARGADA AL COMPRADOR COMO GASTOS DE MANEJO OE DOCUMENTOS RELACIONADOS CON UNA VENTA. UN HONORARIO DE DOCUMENTACIÓN NO PUEDE EXCEDER UNA CANTIDAD RAZONABLE ACORDADA POR LAS PARTES. ESTA NOTIFICACIÓN ES REQUERIDA POR LA LEY.		Unpaid Balance of Cash Price	45000.00
			N/A
		Optional Insurance	N/A
		Unpaid Balance - Amount Financed	45000.00
<small>If a credit purchase, this is an offer to purchase only. Buyer offers to purchase vehicle on credit on terms described herein and no contractual relationship created. This offer does not constitute an agreement for extension of credit. At This Dealership: A customer may obtain their own financing. The finance charge may be negotiable. The Dealership may assign the retail installment contract. A person may acquire a retail installment contract on an outstanding balance under a contract from another person on the terms, including the price, to which they agree. No person acquiring or assigning a retail installment of any balance under a contract has any duty to disclose to any other person the terms on which a contract or balance under a contract is acquired, including any discount or difference between the rates charges, or balance under the contract and the rates, charges, or balance acquired [Finance Code 348.301]. Manufacturers/Distributor reserves the right to change the price of new vehicles to Seller without notice. In the event that the price to Seller of new vehicle ordered is changed prior to delivery to Buyer. Buyer agrees and accepts that the cash delivered price will be changed accordingly if the Buyer's used car trade-in is not delivered to the Seller until delivery of the new vehicle, the trade-in will be reappraised at that time and Buyer agrees that such reappraisal value shall determine the allowance, if any, made for the trade-in. Buyer agrees to deliver the original bill of sale and the title to any trade-in along with the delivery of the trade-in and further agrees to execute any and all documents necessary or required to transfer the legal title and ownership to Seller or its assigns. Buyer warrants that trade-in has not been declared rebuilt salvage, reconditioned, non repairable, or flood damaged and the emission systems have not been tampered with and are in the condition as originally manufactured, except for ordinary wear, unless so disclosed. Seller makes no representations concerning fuel economy of the sale unit and any information posted on the sale unit or contained in literature relating to the same reflect the results of tests performed, required or prescribed by government agency, upon which Seller has relied. It is expressly agreed to and understood by Buyer and Seller that in the event of a non-credit transaction, Seller retains a security interest in the purchase vehicle until such time as Buyer has paid the Seller for the vehicle. As a Buyer of the above described vehicle, I understand and agree that the Seller may make a profit on the sale of the vehicle, any add-on equipment, insurance product, financing, warranty or service contract, repair or any other product or service sold or offered by Seller.</small>			
It is agreed that there are no other warranties, either express or including any implied warranty of merchantability or fitness. In the event the car sold hereunder is a used car, it is agreed that dealer assumes only such warranty obligation to Buyer as are set forth on the face of this order i a separate written instrument, if any. I have read the terms and conditions above and on the reverse side hereof, and it is understood and agreed that all such terms and conditions are a part of this order with the same effect as if they were printed above my signature. It is further understood and agreed that the terms and conditions on the front and back hereof comprise the entire agreement pertaining to this purchase and no other agreement of any kind, verbal understanding or promise whatsoever will be recognized. Initials: _____			
Manager's Approval _____		Buyer's Approval _____ Date 09/14/2022	