

## 2023 TAX RATE CALCULATION WORKSHEET

School Districts without Chapter 313 Agreements

Form 50-859

### SECTION 1: No-New Revenue Tax Rate

Line	Effective Tax Rate Activity						Amount/Rate
1	2022 total taxable value						106,176,133
	Armstrong	Castro	Randall	Swisher	Total		
	782,730	8,466,280	30,803,712	66,123,411	106,176,133		
2	2022 tax ceilings						
	Armstrong	Castro	Randall	Swisher	Total		
	141,960	54,810	1,801,889	1,503,361	3,502,020		3,502,020
3	Preliminary 2022 adjusted taxable value						102,674,113
4	2022 total adopted tax rate						0.8711
5	2022 taxable value lost because of court appeals						
	A. Original 2022 ARB values						-
	B. 2022 values resulting from final court decisions						-
	C. 2022 value loss						-
6	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						-
7	2022 Chapter 42-related adjusted values						-
8	2022 taxable value, adjusted for actual and potential court-ordered adjustments						102,674,113.00
9	2022 taxable value of property the school deannexed after Jan. 1, 2019						-
10	2022 taxable value lost-first qualified for an exemption in 2022						
				Swisher	Randall		
	A. Absolute exemptions-use 2022 market value						116,440.00
	B. Partial exemptions-2023 exemption amount						75,000
	C. Value loss. Add A and B						339,026
							414,026.00
							530,466.00
11	2022 taxable value lost-agriculture						
	A. 2022 market value						-
	B. 2023 productivity or special appraised value						-
	C. Value loss. Subtract B from A.						-
12	Total adjustments for lost value. Add Lines 9, 10C and 11C						530,466.00
13	2022 adjusted taxable value. Subtract Line 12 from Line 8						102,143,647.00
14	Adjusted 2022 levy. Multiply Line 4 by Line 13 and divide by \$100.						889,773.31
15	Taxes refunded for years preceding tax year 2022						-
16	Adjusted 2022 levy with refunds. Add Line 14 and Line 15.						889,773.31
17	Total 2023 taxable value on the 2022 certified appraisal roll today						
	A. Certified values only						118,440,870.00
	B. Pollution control and energy storage system exemption						-
	C. Total 2023 values. Subtract B from A.						118,440,870.00
	Armstrong	Castro	Randall	Swisher	Total		
	1,141,640	8,879,090	38,446,457	69,973,683	118,440,870		
18	Total value of properties under protest or not included on certified appraisal roll						
	A. 2023 taxable value of properties under protest						-
	B. 2023 value of properties not under protest or included on certified appraisal roll						-
	C. Total value under protest or not certified. Add A and B.						-
19	2023 tax ceilings						3,491,616.00
	Armstrong	Castro	Randall	Swisher	Total		
	171,160	57,200	1,366,742	1,896,514	3,491,616		
20	2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19.						114,949,254.00

21	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2021								-
22	Total 2023 taxable value of new improvements and new personal property located in new improvements								533,929.00
		Armstrong	Castro	Randall	Swisher	Total			
		-	-	492,349	41,580	533,929			
23	Total adjustments to the 2023 taxable value. Add Lines 21 and 22.								533,929.00
24	2023 adjusted taxable value. Subtract Line 23 from Line 20.								114,415,325.00
25	2023 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.								0.7777

## SECTION 2: Voter-Approval Tax Rate

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2023 maximum compressed tax rate (MCR)	0.6494
27	2023 enrichment tax rate (DTR). Enter the greater of A and B.	0.0500
	A. Enter the district's 2022 DTR, minus any required reduction under Education Code Section 48.202(f)	-
	B. Enter \$0.05 per \$100 of taxable value	0.05
28	2023 maintenance and operations (M&O) tax rate (TR). Add lines 26 and 27.	0.6994
29	Total 2023 debt to be paid with property tax revenue	
	A. Debt amount	-
	B. Subtract unencumbered fund amount used to reduce total debt	-
	C. Subtract state aid received for paying principal and interest	-
	D. Adjust debt. Subtract B and C from A.	-
30	Certified 2022 excess debt collections	-
31	Adjusted 2023 debt. Subtract Line 30 from Line 29D.	-
32	2023 anticipated collection rate.	0.9800
	A. Enter the 2023 anticipated collection rate certified by the collector	0.9750
	B. Enter the 2022 actual collection rate	0.9700
	C. Enter the 2021 actual collection rate	0.9561
	D. Enter the 2020 actual collection rate	0.9799
33	2023 debt adjusted for collections. Divide Line 31 by Line 32.	-
34	2023 total taxable value. Enter amount on Line 20.	114,949,254.00
35	2023 debt tax rate. Divide Line 33 by Line 34 and multiply by \$100.	-
36	2023 voter-approved tax rate. Add Lines 28 and 35.	0.6994

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37	Certified expenses from the Texas Commission on Environmental Quality (TCEQ)	-
38	2023 total taxable value. Enter the amount on Line 20.	-
39	Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100.	-
40	2023 voter-approval tax rate, adjusted for pollution control. Add Line 36 and Line 39.	-

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41	2022 adopted tax rate. Enter the rate in Line 4.	-
42	2022 voter-approval tax rate.	-
43	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	-
44	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines: Line 36 or 40.	0.6994

## SECTION 5: Total Tax Rate



No-New Revenue Tax Rate

0.7777

Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate

0.6994

As applicable, enter the 2023 voter-approval tax rate from Line 36 or Line 40.

**SECTION 6: School District Representative Name and Signature**

Shannon Bressler, Happy ISD Business Manager

Printed Name of School District Representative

School District Representative

Date

*Shannon Bressler*

07-31-23