

2022 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	2021 total taxable value						97,983,166
	Armstrong	Castro	Randall	Swisher	Total		
	747,740	8,157,200	27,904,126	61,174,100	97,983,166		
2	2021 tax ceilings						
	Armstrong	Castro	Randall	Swisher	Total		
	160,420	100,750	2,724,007	1,643,827	4,629,004	4,629,004	
3	Preliminary 2021 adjusted taxable value						93,354,162
4	2021 total adopted tax rate						0.9181
5	2021 taxable value lost because of court appeals						
	A. Original 2020 ARB values						-
	B. 2021 values resulting from final court decisions						-
	C. 2021 value loss						-
6	2021 taxable value subject to an appeal under Chapter 42, as of July 25						
	A. 2021 ARB certified value						-
	B. 2021 disputed value						-
	C. 2021 undisputed value						-
7	2021 Chapter 42-related adjusted values						-
8	2021 taxable value, adjusted for actual and potential court-ordered adjustments						93,354,162.00
9	2021 taxable value of property the school deannexed after Jan. 1, 2019						-
10	2021 taxable value lost-first qualified for an exemption in 2021						
	A. Absolute exemptions-use 2021 market value						148,663
	B. Partial exemptions-2022 exemption amount						-
	C. Value loss. Add A and B						148,663.00
11	2021 taxable value lost-agriculture						
	A. 2021 market value						-
	B. 2022 productivity or special appraised value						-
	C. Value loss. Subtract B from A.						-
12	Total adjustments for lost value. Add Lines 9, 10C and 11C						148,663.00
13	2021 adjusted taxable value. Subtract Line 12 from Line 8						93,205,499.00
14	Adjusted 2021 levy. Multiply Line 4 by Line 13 and divide by \$100.						855,719.69
15	Taxes refunded for years preceding tax year 2021						-
16	Adjusted 2021 levy with refunds. Add Line 14 and Line 15.						855,719.69
17	Total 2022 taxable value on the 2022 certified appraisal roll today						
	A. Certified values only						106,176,133.00
	B. Pollution control and energy storage system exemption						-
	C. Total 2022 values. Subtract B from A.						106,176,133.00
	Armstrong	Castro	Randall	Swisher	Total		
	782,730	8,466,280	30,803,712	66,123,411	106,176,133		
18	Total value of properties under protest or not included on certified appraisal roll						
	A. 2022 taxable value of properties under protest						-
	B. 2022 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	2022 tax ceilings						3,502,020.00
		Armstrong	Castro	Randall	Swisher	Total	
		141,960	54,810	1,801,889	1,503,361	3,502,020	
20	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.						102,674,113.00
21	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021						-
22	Total 2022 taxable value of new improvements and new personal property located in new improvements						552,435.00
		Armstrong	Castro	Randall	Swisher	Total	
		-	-	34,115	518,320	552,435	
23	Total adjustments to the 2022 taxable value. Add Lines 21 and 22.						552,435.00
24	2022 adjusted taxable value. Subtract Line 23 from Line 20.						102,121,678.00
25	2022 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.						0.8379

SECTION 2: Voter-Approval Tax Rate

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR)	0.8211
27	2022 enrichment tax rate (DTR). Enter the greater of A and B.	0.0500
	A. Enter the district's 2021 DTR, minus any required reduction under Education Code Section 48.202(f)	-
	B. Enter \$0.05 per \$100 of taxable value	0.05
28	2022 maintenance and operations (M&O) tax rate (TR). Add lines 26 and 27.	0.8711
29	Total 2022 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 2021 excess debt collections	-
31	Adjusted 2022 debt. Subtract Line 30 from Line 29D.	-
32	2022 anticipated collection rate.	0.9700
	A. Enter the 2022 anticipated collection rate certified by the collector	0.9700
	B. Enter the 2021 actual collection rate	0.9561
	C. Enter the 2020 actual collection rate	0.9799
	D. Enter the 2019 actual collection rate	0.9699
33	2022 debt adjusted for collections. Divide Line 31 by Line 32.	-
34	2022 total taxable value. Enter amount on Line 20.	102,674,113.00
35	2022 debt tax rate. Divide Line 33 by Line 34 and multiply by \$100.	-
36	2022 voter-approved tax rate. Add Lines 28 and 35.	0.8711

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	2022 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	2022 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	2021 adopted tax rate. Enter the rate in Line 4.	-
42	2021 voter-approval tax rate.	-
43	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	-
44	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines: Line 36 or 40.	0.8711

SECTION 5: Total Tax Rate

No-New Revenue Tax Rate	0.8379
Enter the 2022 NNR tax rate from Line 25.	
Voter-Approval Tax Rate	0.8711
As applicable, enter the 2022 voter-approval tax rate form 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

08-08-2022

Date