This worksheet shows the 22-line calculation used to determine the required steps for tax rate adoption under Texas Tax Code Chapter 26.

LINES 1–6: RATE COMPARISONS

#	Description	Value
1	No-New-Revenue Total Rate	$0.7111/$100
2	Proposed Total Rate	$0.6669/$100
	M&O Rate	$0.6669/$100
	I&S Rate	$0.0000/$100
3	Proposed Rate minus NNR (2) – (1)	$-0.0442/$100
4	% Proposed Rate Above NNR (Motion Language)	-6.22%
5	Rate to Maintain M&O + I&S	$0.6638/$100
6	Proposed Rate minus Rate to Maintain (Supermajority Requirement)	$0.0031/$100

LINES 7–14: M&O LEVY CALCULATIONS

#	Description	Value
7	Prior Year Taxable Value (50-859 Ln 8 / 50-884 Ln 10)	$1,016,279,563.00
8	Last Year M&O Rate (per $100)	$0.6669/$100
9	Prior Year M&O Refunds (50-859 Ln 15 / 50-884 Ln 20A)	$1,914.00
10	Last Year M&O Levy [(7) × (8) / 100 – (9)]	$6,775,654.41
11	Current Year Taxable Value (50-859 Ln 21 / 50-884 Ln 29)	$993,637,364.00
12	Proposed M&O Rate (per $100)	$0.6669/$100
13	Estimated M&O Levy This Year [(11) × (12) / 100]	$6,626,567.58
14	M&O Levy Increase (Decrease) [(13) – (10)] (Resolution Language)	$-149,086.83

LINES 15–17: M&O RATE VS. RATE TO MAINTAIN

#	Description	Value
15	Rate to Maintain M&O (Resolution Wording / Posting Language) *M&O NNR = M&O rate to maintain per Texas Tax Code §26.012(18)(B)*	$0.6638/$100
16	Proposed M&O minus Rate to Maintain [(12) – (15)]	$0.0031/$100
17	% Proposed M&O Above Rate to Maintain (Resolution Language)	0.47%

LINES 18–22: IMPACT ON AVERAGE HOMESTEAD

#	Description	Value
18	Taxable Value on a $100,000 Home	$100,000.00
19	M&O Levy at Last Year's Rate [(18) × (8) / 100]	$666.90
20	M&O Levy at Proposed Rate [(18) × (12) / 100]	$666.90
21	Change in M&O Levy on Avg. Homestead [(20) – (19)] (Resolution Language)	$0.00
22	% Change in M&O Levy on Avg. Homestead	0.00%

ADOPTION REQUIREMENT RESULTS

Result	Applies?
M&O levy this year > last year (Line 14 > 0) — Statement 1 required	**NO**
M&O levy increase (Line 14 > 0) AND proposed M&O rate > Rate to Maintain (Line 16 > 0) — Statement 2 required	**NO**
Proposed total > Rate to Maintain (Line 6 > 0) — Supermajority required	**YES**