

Maximum Compressed Tax Rate for 2022/2023

Sec 48.255(b): St Compression % (SCP) = lesser of:

(1) Effective 20-21

OR:

(2) $SCP = PYCP \times 1.025 / (1 + ECPV)$

Prior Yr Compression Percentage (PYCP)

Estimated Comptroller's Property Value growth (ECPV)

SCP =

OR:

(3) Prior-yr %

SCP [Lesser of (1), (2), or (3)]

Effective 20-21	Current Law 21-22	SB1 22-23	SB1 23-24	SB1 24-25	SB1 25-26
0.93	0.93	0.93	0.93	0.93	0.93
0.93	0.9164	0.9134	0.8941	0.8781	0.8624
0.0401	0.0184	0.0436	0.0436	0.0436	0.0436
0.9164	0.9223	0.8971	0.8781	0.8624	0.847
0.93	0.9164	0.9134	0.8941	0.8781	0.8624
0.9164	0.9134	0.8941	0.8781	0.8624	0.847

Sec 48.2551(b): Max Compressed Tax Rate (MCR): Lesser of (1) or (2):

(1) $MCR = (1.025 \times ((PYDPV + E) \times PYMCR)) / DPV$

Prior Yr District Property Value (PYDPV)

Expiration of Ch 313 or some Ch 311 value limitation (E)

Prior Yr Maximum Compressed Rate (PYMCR)

District Current Yr Property Value (DPV)

% OF VALUE GROWTH

MCR if value growth is less than 2.5%

MCR if value growth is equal to or exceeds 2.5%

MCR

OR, (2) State Compression Rate (SCP)

MCR [Lesser of (1) or (2)]

Effective 20-21	Current Law 21-22	SB1 22-23	SB1 23-24	SB1 24-25	SB1 25-26
15,771,631,371	15,430,253,572	15,245,722,555	16,594,718,450	16,661,396,468	17,174,416,557
0	0	0	0	0	0
0.93	0.9164	0.9134	0.8601	0.8601	0.8552
15,430,253,572	15,245,722,555	16,594,718,450	16,661,396,468	17,174,416,557	17,702,827,248
-2.1645%	-1.1959%	8.8484%	0.4018%	3.0791%	3.0767%
0.93	0.9164	N/A	0.8601	N/A	N/A
N/A	N/A	0.8601	N/A	0.8553	0.8504
0.9300	0.9164	0.8601	0.8601	0.8552	0.8504
0.9164	0.9134	0.8941	0.8781	0.8624	0.8470
0.9164	0.9134	0.8601	0.8601	0.8552	0.8470

NOTE #1: All MCRs have to be within 90% of all MCRs in the state:
If MCR is less than SCR x .9, MCR = SCR x .9, else it just the MCR;
This is the template's calculated MCR (not official - read Note #2 below)

NOTE #2: the MCRs above are based on the T2 values entered on the data entry tab & are not your "official" MCRs. TEA will calculate each summer your "official" MCR that will be based on their own estimate of your T2 value. Here is TEA's "official" MCR for 20-21 & 21-22:
(each year, you can compare the MCR above to see how close your T2 value was to TEA's calculated T2 value)

	HB 1525	SB 1	2022-23 Current Law Continued	2022-23 Current Law Continued	2022-23 Current Law Continued
	2021-22	2022-23	2023-24	2024-25	2025-26
< WARNING >	0.9134	0.86010	0.8601	0.8552	0.8470
Beginning 20-21, TEA is going to calculate your "official" Tier I compressed rate in early August - it may not be the same as what is calculated here (see Release 15 Notes).	0.1383	0.13830	0.1383	0.1383	0.1383
	0.0000	0.00000	0.0000	0.0000	0.0000
	0.1383	0.13830	0.1383	0.1383	0.1383
	0.0500	0.05000	0.0500	0.0500	0.0500
	1.0517	0.99840	0.9984	0.9935	0.9853
	0.12622	0.17952	0.1795	0.1795	0.1795
	1.1779	1.17792	1.1779	1.1730	1.1648

1) Compressed Tax Rate

2) Plus: Greater of (A) or (B):
(A) Enrichment Tax Rate for Preceding Year
Less: 2020-21 # of Copper Pennies Compressed
(B) .05 OR .04 (see NOTE below)

3) M&O "Voter-Approval" (Rollback) Rate

simously adopt the rate shown in (3) above for the 20-21 school year,
Ill revert to \$.04....so was it adopted unanimously by the board?

ot adopted unanimously in 20-21

current law, the \$.05 shown in (2)(B) above is permanent and therefore there is no need for a unanimous board vote.

HB 3	SB 1	2022-23 Current Law Continued	2022-23 Current Law Continued	2022-23 Current Law Continued
2021-22	2022-23	2023-24	2024-25	2025-26
\$1.0834	\$1.0301	\$1.0301	\$1.0252	\$1.0170
\$1.2096	\$1.2096	\$1.2096	\$1.2047	\$1.1965

HB 3 mandates that all Tier I compressed tax rates be within 90% of each other (no rate can be more rate) and because Comptroller property value data will not be available when you have to set your ed to using current-year values, TEA is going to use July 25th CAD values as the basis for calculating e your max TRE rate is simply your Tier I compressed rate + \$.17, the max rates shown here are not al rates will be the Tier I compressed rate TEA calculates + \$.17, so you won't know your max rate edly sometime in the late July/early August timeframe.

These numbers are illustrative only and do not constitute a legal opinion of the TEA.	
Districts should in all cases consult with their tax attorney before adopting a tax rate.	
Data entry cells are highlighted in yellow in column B. Do not enter data in other cells containing formulas.	
ECTOR COUNTY ISD	
District's total adopted (allowed) TY 2021 M&O tax rate	\$1.0517
Enter TY 2021 Tax effort adopted by district in response to a disaster under 26.08 (a-1), Tax Code	\$ -
District's total adopted (allowed) TY 2021 M&O tax rate net of pennies adopted to respond to disaster	\$1.0517
Maximum Tier one tax rate (limited to 90% of highest taxing district)	\$0.8601
Golden Pennies	\$0.0800
Copper Pennies	\$0.0583
Unequalized pennies for certain Harris County districts under special law	\$0.0000
TY 2022 Total M&O tax rate with no increase	\$0.9984
Voter Approval (Rollback) Tax Rate for TY 2022	
Section 26.08 (n) (A) District Maximum Compressed Tax Rate (MCR)	\$0.8601
(B) (i) Districts TY 2021 enrichment Tax rate	\$0.1383
(B) (ii) 5 cents if applicable	\$0.0000
Enter TY 2022 Tax effort adopted by district in response to a disaster under 26.08 (a-1), Tax Code	\$ -
TY 2022 I&S Tax Rate	
Voter Approval Tax Rate / No New Revenue Tax Rate	\$0.9984
Maintenance & Operations (M&O)	\$0.99840
Interest & Sinking (I&S)	0.17952
Total Tax Rate	\$1.17792
Texas Tax Code 26.04 (c) dictates after the appraisal roll is received, an officer or employee designed by the governing body shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit.	
The disignee is the Chief Financial Officer.	