

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Bryson ISD

Date: 08/22/2023 10:39 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	\$203,298,282
2. Last year's M&O tax rate.	\$0.944100
3. M&O taxes refunded for years preceding tax year 2022.	\$2,774
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$1,922,113
5. This year's total taxable value. Enter line 20 of the No New Revenue Tax Rate Worksheet.	\$222,560,136
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.738000
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$1,642,494
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$-279,619
Comparison of Total Tax Rates	
9. No New Revenue Total Tax Rate.	\$1.288683
10. This year's proposed total tax rate.	\$1.178000
11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.	\$-0.110683
12. Percentage change in total tax rate. Divide Line 11 by line 9.	-8.59%
Comparison of M&O Tax Rates	
13. No New Revenue M&O Tax Rate.	\$1.288683
14. This year's proposed M&O tax rate.	\$0.738000
15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.	\$-0.550683
16. Percentage increase/decrease. Divide line 15 by line 13.	-42.73%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.944100
19. This year's proposed M&O tax rate.	\$0.738000
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$-206.10
21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.	-21.83%

2023 Debt Service Bryson ISD

Date: 08/22/2023 10:40 AM

The district plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or other resources, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Bond Obligations	1,122,850	0	0	1,122,850

Total required for 2023 debt service	\$1,122,850
-Amount (if any) paid from fund balance	\$0
-Amount (if any) paid from other resources	\$0
-Excess collections last year	\$0
=Total to be paid from taxes in 2023	\$1,122,850
+Amount added in anticipation that the unit will collect only 99.09% of its taxes in 2023	\$10,311
=Total debt levy	\$1,133,161

Important Note:

The above schedule is for your information only. State law does not require that you publish the debt service schedule.

2023 Governing Body Summary*

Benchmark 2021 Tax Rates

Bryson ISD

Date: 08/22/2023 10:40 AM

Last Year's Tax Levy**: \$2,813,852

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	ADDITIONAL TAX LEVY
Last Year's Tax Rate	\$1.384100	\$3,080,455	
One Percent \$100 Tax Increase****	\$1.397941	\$3,111,259	\$30,804
One Cent per \$100 Tax Increase*****	\$1.394100	\$3,102,711	\$22,256
Voter-Approval Tax Rate	\$1.247148	\$2,775,654	\$-304,801
Proposed Tax Rate	\$1.178000	\$2,621,758	\$-458,697

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Calculated using lines 3 and 4 of the No-New-Revenue Tax Rate Worksheet and last year's frozen tax levy on homesteads of the elderly or disabled. Includes all appraisal roll supplements and corrections other than those made under Tax Code Section 25.25(d) (one-fourth and one-third appraisal error correction).

***This year's tax levies are calculated using line 20 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

****Tax increase compared to last year's tax rate.

*****SCHOOL DISTRICTS: The school M&O tax rate limit is determined for each individual school district by the Texas Education Agency. Please check the TEA website for your Maximum Compressed Rate (MCR). The I&S tax rate is limited by the \$0.50 test to the Attorney General for 'New' debt plus a rate for 'Old' debt. The \$0.50 test is that school districts must demonstrate to the Attorney General's Office their ability to pay the principal and interest on any proposed bonds, as well as all outstanding bonds, from a tax rate not to exceed 50 cents. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt. See State Comptroller's Truth-in-Taxation webpage for more information.