

## Voter-Approval Tax Rate for Taxing Units in a Disaster Area Other Than School Districts or Water Districts

### Recalculation of Voter-Approval Tax Rate for Taxing Units in Disaster Area Worksheet

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.

To do so, the taxing unit must recalculate the voter-approval tax rate the taxing unit would have calculated in the year the disaster occurred if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. The recalculated 2023 voter-approval tax rate for a taxing unit in a disaster area will be entered on Line 74 of the 2024 Tax Rate Calculation Worksheet.

This worksheet applies to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in 2022 or subsequent years; and
- 2024 is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or 2024 is the third tax year after the year in which the disaster occurred.

**Complete applicable sections or lines. Note: Section 4 is not applicable for the 2024 tax year calculation worksheets and is for illustrative purposes only.**

Complete Section 1 if the disaster occurred in 2023 and the taxing unit calculated its voter-approval tax rate using a multiplier of 1.08 in 2023 and is no longer eligible to calculate the voter-approval tax rate using a multiplier of 1.08 in 2024.

Complete Section 2 if the disaster occurred in 2022 and the taxing unit has calculated its voter-approval tax rate using a multiplier of 1.08 since 2022 and is no longer eligible to calculate the voter-approval tax rate using a multiplier of 1.08 in 2024.

Complete Section 3 if the disaster occurred in 2021 and the taxing unit has calculated its voter-approval tax rate using a multiplier of 1.08 since 2021 and is no longer eligible to calculate the voter-approval tax rate using a multiplier of 1.08 in 2024.

Complete Section 4 if the disaster occurred in 2022 and the taxing unit calculated its voter-approval tax rate using a multiplier of 1.08 since 2022.

### Section 1: Recalculated 2023 Voter-Approval Tax Rate for a 2023 Disaster

Line	Emergency Revenue Rate Worksheet	Amount/Rate
1.	<p><b>Recalculated 2023 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2023 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 41, replace the multiplier used to calculate the 2023 voter-approval M&amp;O rate with 1.035.</p> <p>B. Recalculate the 2023 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate in Section 7 of the <i>2024 Tax Rate Calculation Worksheet</i>.</p>	\$ _____ / \$100

### Section 2: Recalculated 2023 Voter-Approval Tax Rate for a 2022 Disaster

1.	<p><b>Recalculated 2022 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2022 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 41, replace the multiplier used to calculate the 2022 voter-approval M&amp;O rate with 1.035.</p> <p>B. Recalculate the 2022 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate in Section 7 of the <i>2022 Tax Rate Calculation Worksheet</i>.</p>	
2.	<p><b>Adjusted 2022 taxable value.</b> Enter the amount from Line 14 on the taxing unit's <i>2023 Tax Rate Calculation Worksheet</i></p>	\$ _____
3.	<p><b>Recalculated adjusted 2022 total levy.</b> Multiply Line 1 by Line 2 and divide by \$100.</p>	\$ _____
4.	<p><b>Recalculated 2023 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2023 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 15, replace the original 2022 total levy with the recalculated adjusted 2022 total levy from Line 3 of this worksheet.</p> <p>B. On Line 41, replace the multiplier used to calculate the 2023 voter-approval M&amp;O rate with 1.035.</p> <p>C. Recalculate the 2023 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2023 Tax Rate Calculation Worksheet</i>.</p>	\$ _____ / \$100

## Section 3: Recalculated 2023 Voter-Approval Tax Rate for a 2021 Disaster

Line	Emergency Revenue Rate Worksheet	Amount/Rate
1.	<p><b>Recalculated 2021 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2021 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 41, replace the multiplier used to calculate the 2022 voter-approval M&amp;O rate with 1.035.</p> <p>B. Recalculate the 2021 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2021 Tax Rate Calculation Worksheet</i>.</p>	\$ _____/\$100
2.	<b>Adjusted 2021 taxable value.</b> Enter the amount from Line 14 on the taxing unit's <i>2022 Tax Rate Calculation Worksheet</i> .	\$ _____
3.	<b>Recalculated adjusted 2021 total levy.</b> Multiply Line 1 by Line 2 and divide by \$100.	\$ _____
4.	<p><b>Recalculated 2022 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2022 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 15, replace the original 2021 total levy with the recalculated adjusted 2021 total levy from Line 3 of this worksheet.</p> <p>B. On Line 41, replace the multiplier used to calculate the 2022 voter-approval M&amp;O rate with 1.035.</p> <p>C. Recalculate the 2022 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2022 Tax Rate Calculation Worksheet</i>.</p>	\$ _____/\$100
5.	<b>Adjusted 2022 taxable value.</b> Enter the amount from Line 14 on the taxing unit's <i>2023 Tax Rate Calculation Worksheet</i> .	\$ _____
6.	<b>Recalculated adjusted 2022 total levy.</b> Multiply Line 4 by Line 5 and divide by \$100.	\$ _____
7.	<p><b>Recalculated 2023 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2023 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 14, replace the original 2022 total levy with the recalculated adjusted 2022 total levy from Line 6 of this worksheet.</p> <p>B. On Line 39, replace the multiplier used to calculate the 2023 voter-approval M&amp;O rate with 1.035.</p> <p>C. Recalculate the 2023 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2024 Tax Rate Calculation Worksheet</i>.</p>	\$ _____/\$100

## Section 4: Recalculated 2023 Voter-Approval Tax Rate for a 2022 Disaster

Line	Emergency Revenue Rate Worksheet	Amount/Rate
1.	<p><b>Recalculated 2022 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2022 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 41, replace the multiplier used to calculate the 2022 voter-approval M&amp;O rate with 1.035.</p> <p>B. Recalculate the 2022 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2022 Tax Rate Calculation Worksheet</i>.</p>	\$ _____/\$100
2.	<b>Adjusted 2022 taxable value.</b> Enter the amount from Line 14 on the taxing unit's <i>2023 Tax Rate Calculation Worksheet</i> .	\$ _____
3.	<b>Recalculated adjusted 2022 total levy.</b> Multiply Line 1 by Line 2 and divide by \$100.	\$ _____
4.	<p><b>Recalculated 2023 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2023 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 15, replace the original 2022 total levy with the recalculated adjusted 2022 total levy from Line 3 of this worksheet.</p> <p>B. On Line 41, replace the multiplier used to calculate the 2023 voter-approval M&amp;O rate with 1.035.</p> <p>C. Recalculate the 2023 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2023 Tax Rate Calculation Worksheet</i>.</p>	\$ _____/\$100
5.	<b>Adjusted 2023 taxable value.</b> Enter the amount from Line 14 on the taxing unit's <i>2024 Tax Rate Calculation Worksheet</i> .	\$ _____
6.	<b>Recalculated adjusted 2023 total levy.</b> Multiply Line 4 by Line 5 and divide by \$100.	\$ _____

## Section 4: Recalculated 2025 Voter-Approval Tax Rate for a 2022 Disaster (concluded)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
7.	<p><b>Recalculated 2024 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2024 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 15, replace the original 2023 total levy with the recalculated adjusted 2023 total levy from Line 6 of this worksheet.</p> <p>B. On Line 41, replace the multiplier used to calculate the 2024 voter-approval M&amp;O rate with 1.035.</p> <p>C. Recalculate the 2024 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2024 Tax Rate Calculation Worksheet</i>.</p>	\$ _____/\$100
8.	<p><b>Adjusted 2024 taxable value.</b> Enter the amount from Line 14 on the taxing unit's <i>2025 Tax Rate Calculation Worksheet</i></p>	
9.	<p><b>Recalculated adjusted 2024 total levy.</b> Multiply Line 7 by Line 8 and divide by \$100.</p>	
10.	<p><b>Recalculated 2025 voter-approval tax rate.</b> Complete the following steps on the taxing unit's <i>2025 Tax Rate Calculation Worksheet</i>:</p> <p>A. On Line 15, replace the original 2024 total levy with the recalculated adjusted 2023 total levy from Line 3 of this worksheet.</p> <p>B. On Line 41, replace the multiplier used to calculate the 2025 voter-approval M&amp;O rate with 1.035.</p> <p>C. Recalculate the 2025 voter-approval tax rate.</p> <p>Enter the final recalculated voter-approval tax rate from Section 7 of the <i>2025 Tax Rate Calculation Worksheet</i>.</p>	
11.	<p><b>Adjusted 2025 taxable value.</b> Enter the amount from Line 14 on the taxing unit's <i>2026 Tax Rate Calculation Worksheet</i></p>	
12.	<p><b>Recalculated adjusted 2025 total levy.</b> Multiply Line 7 by Line 8 and divide by \$100.</p>	