

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

WYLIE ISD

(325) 692-4353

School District's Name

Phone (area code and number)

6251 Buffalo Gap Road, Abilene, TX, 79606

<https://www.wyliebulldogs.org/>

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 2,508,218,644
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 406,585,652
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,101,632,992
4.	2021 total adopted tax rate.	\$ 1.1200 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 24,429,000 B. 2021 values resulting from final court decisions: - \$ 21,961,160 C. 2021 value loss. Subtract B from A. ³	\$ 2,467,840
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 2,467,840
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,104,100,832
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)
⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$ <u>681,093</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>27,994,288</u></p> <p>C. Value loss. Add A and B. ⁹ \$ <u>28,675,381</u></p>	
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value. \$ <u>457,372</u></p> <p>B. 2022 productivity or special appraised value: - \$ <u>6,606</u></p> <p>C. Value loss. Subtract B from A. ⁷ \$ <u>450,766</u></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>29,126,147</u>
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ <u>2,074,974,685</u>
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>23,239,716</u>
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁸	\$ <u>56,560</u>
16.	<p>Adjusted 2021 levy with refunds. Add Line 14 and Line 15.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.</p>	\$ <u>23,296,276</u>
17.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values. ¹¹ \$ <u>2,793,257,902</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u></p> <p>C. Total 2022 value. Subtract B from A.</p>	\$ <u>2,793,257,902</u>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>247,577</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>247,577</u>
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ <u>430,454,748</u>

⁸ Tex. Tax Code § 26.012(15)
⁹ Tex. Tax Code § 26.012(15)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012(13)
¹² Tex. Tax Code §§ 26.012, 26.04(c-2)
¹³ Tex. Tax Code § 26.012(6)
¹⁴ Tex. Tax Code § 26.01(c) and (d)
¹⁵ Tex. Tax Code § 26.01(c)
¹⁶ Tex. Tax Code § 26.01(d)
¹⁷ Tex. Tax Code § 26.012(6)(B)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 2,363,050,731
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 131,757,758
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 131,757,758
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 2,231,292,973
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.0440/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate (DTR):**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.8112/\$100
27.	2022 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶ A. Enter the district's 2021 DTR, minus any required reduction under Education Code Section 48.202(f) \$ 0.0000/\$100 B. \$0.05 per \$100 of taxable value	\$ 0.0500/\$100
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁷	\$ 0.8612/\$100

¹⁸ [Reserved for expansion]
¹⁹ [Reserved for expansion]
²⁰ Tex. Tax Code §26.08(n)
²¹ Tex. Edu. Code §48.2551(a)(3)
²² Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
²³ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²⁴ Tex. Edu. Code §45.0021(a)
²⁵ Tex. Edu. Code §11.184(b)
²⁶ Tex. Edu. Code §11.184(b-1)
²⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
²⁸ Tex. Tax Code §26.08(n)(2)
²⁹ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p>Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount: \$ <u>4,849,944</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>450,000</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>0</u></p> <p>D. Adjust debt: Subtract B and C from A. \$ <u>4,399,944</u></p>	
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>7,153</u>
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ <u>4,392,791</u>
32.	<p>2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³¹ <u>100</u> %</p> <p>B. Enter the 2021 actual collection rate <u>103</u> %</p> <p>C. Enter the 2020 actual collection rate <u>101</u> %</p> <p>D. Enter the 2019 actual collection rate <u>100</u> %</p> <p style="text-align: right;"><u>100</u> %</p>	
33.	<p>2022 debt adjusted for collections. Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ <u>4,392,791</u>
34.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,363,050,731</u>
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.1858</u> /\$100
36.	<p>2022 voter-approval tax rate. Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.³²</p>	\$ <u>1.0470</u> /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ <u>0</u>

²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code §§ 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code § 26.04(b)
³² Tex. Tax Code § 26.08(g)
³³ Tex. Tax Code § 26.045(d)
³⁴ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,363,050,731
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.0470 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster Not Applicable

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ¹³ As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2022. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2021, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.1200 /\$100
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 1.1200 /\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.0000 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.0440 /\$100
 Enter the 2022 NNR tax rate from Line 25.

Voter Approval Tax Rate \$ 1.0470 /\$100
 As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36.0000

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ¹⁴

print here → Gary Earnest
 Printed Name of School District Representative

sign here → 
 School District Representative

07/23/2022

Date

¹³ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)
¹⁴ Tex. Tax Code §26.04(c)

2022 PRELIMINARY TOTALS

SWY - WYLIE ISD

Property Count: 14,599

Not Under ARB Review Totals

7/20/2022

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Land	Value			
Homesite:	288,849,890			
Non Homesite:	122,655,344			
Ag Market:	228,465,405			
Timber Market:	0	Total Land	(+)	639,970,639
Improvement				
Homesite:	2,349,247,634			
Non Homesite:	566,356,103	Total Improvements	(+)	2,915,603,737
Non Real				
	Count	Value		
Personal Property:	917	221,386,689		
Mineral Property:	662	6,327,382		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				3,783,288,447
Ag				
	Non Exempt	Exempt		
Total Productivity Market:	227,684,035	781,370		
Ag Use:	5,955,023	15,566	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	221,729,012	765,804		3,561,559,435
			Homestead Cap	(-)
				57,022,754
			Assessed Value	=
				3,504,536,681
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	711,278,779
			Net Taxable	=
				2,793,257,902

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	14,765,833	9,530,740	87,867.32	92,278.68	68			
DPS	609,426	409,426	3,818.88	3,925.97	5			
OV65	540,147,172	417,292,770	3,579,075.64	3,624,486.33	2,055			
Total	555,522,431	427,232,936	3,670,761.84	3,720,690.98	2,128	Freeze Taxable	(-)	
Tax Rate	1.1200000							427,232,936
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	274,694	224,694	158,476	66,218	1			
OV65	17,964,850	14,312,490	11,156,896	3,155,594	51			
Total	18,239,544	14,537,184	11,315,372	3,221,812	52	Transfer Adjustment	(-)	
							3,221,812	
						Freeze Adjusted Taxable	=	
							2,362,803,154	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 30,134,157.16 = 2,362,803,154 * (1.1200000 / 100) + 3,670,761.84

Certified Estimate of Market Value:	3,783,288,447
Certified Estimate of Taxable Value:	2,793,257,902
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2022 PRELIMINARY TOTALS**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	75	0	677,199	677,199
DPS	5	0	40,000	40,000
DSTR	19	1,553,262	0	1,553,262
DV1	117	0	1,034,000	1,034,000
DV1S	9	0	40,000	40,000
DV2	75	0	654,000	654,000
DV2S	8	0	45,000	45,000
DV3	154	0	1,475,860	1,475,860
DV3S	8	0	65,000	65,000
DV4	387	0	3,517,990	3,517,990
DV4S	16	0	120,000	120,000
DVHS	432	0	114,036,582	114,036,582
DVHSS	21	0	3,574,873	3,574,873
EX-XN	3	0	231,282	231,282
EX-XR	16	0	1,299,937	1,299,937
EX-XV	510	0	283,510,883	283,510,883
EX366	390	0	217,342	217,342
FR	1	85,269	0	85,269
HS	7,068	0	276,088,271	276,088,271
MASSS	3	0	549,797	549,797
OV65	2,126	0	20,632,747	20,632,747
OV65S	189	0	1,829,485	1,829,485
SO	3	0	0	0
Totals		1,638,531	709,640,248	711,278,779

2022 PRELIMINARY TOTALS

SWY - WYLIE ISD
Under ARB Review Totals

Property Count: 4

7/20/2022

5:48:39PM

Land		Value			
Homesite:		39,447			
Non Homesite:		0			
Ag Market:		578,072			
Timber Market:		0	Total Land	(+) 617,519	
Improvement		Value			
Homesite:		316,507			
Non Homesite:		0	Total Improvements	(+) 316,507	
Non Real		Count	Value		
Personal Property:	0		0		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 0
			Market Value	= 934,026	
Ag		Non Exempt	Exempt		
Total Productivity Market:	578,072		0		
Ag Use:	11,142		0	Productivity Loss	(-) 566,930
Timber Use:	0		0	Appraised Value	= 367,096
Productivity Loss:	566,930		0	Homestead Cap	(-) 12,010
				Assessed Value	= 355,086
				Total Exemptions Amount (Breakdown on Next Page)	(-) 80,000
				Net Taxable	= 275,086

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 3,080.96 = 275,086 * (1.120000 / 100)

Certified Estimate of Market Value:	484,768
Certified Estimate of Taxable Value:	275,086
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Taylor County

2022 PRELIMINARY TOTALS

Property Count: 4

SWY - WYLIE ISD
Under ARB Review Totals

7/20/2022

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Exemption Breakdown

Exemption	Count	Local	State	Total
HS	2	0	80,000	80,000
	Totals	0	80,000	80,000

2022 PRELIMINARY TOTALS

SWY - WYLIE ISD

Property Count: 14,603

Grand Totals

7/20/2022

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Land		Value			
Homesite		288,889,337			
Non Homesite		122,655,344			
Ag Market		229,043,477			
Timber Market		0	Total Land	(+)	640,588,158
Improvement		Value			
Homesite		2,349,564,141			
Non Homesite		566,356,103	Total Improvements	(+)	2,915,920,244
Non Real		Count	Value		
Personal Property	917		221,386,689		
Mineral Property	662		6,327,382		
Autos	0		0	Total Non Real	(+)
			Market Value	=	3,784,222,473
Ag		Non Exempt	Exempt		
Total Productivity Market	228,262,107		781,370		
Ag Use	5,966,165		15,566	Productivity Loss	(-)
Timber Use	0		0	Appraised Value	=
Productivity Loss	222,295,942		765,804	Homestead Cap	(-)
			Assessed Value	=	3,504,891,767
			Total Exemptions Amount	(-)	711,358,779
			(Breakdown on Next Page)		
			Net Taxable	=	2,793,532,988

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	14,765,833	9,530,740	87,867.32	92,278.68	68			
DPS	609,426	409,426	3,818.88	3,925.97	5			
OV65	540,147,172	417,292,770	3,579,075.64	3,624,486.33	2,055			
Total	555,522,431	427,232,936	3,670,761.84	3,720,690.98	2,128	Freeze Taxable	(-)	
Tax Rate	1.1200000							427,232,936
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
DP	274,694	224,694	158,476	66,218	1			
OV65	17,964,850	14,312,490	11,156,896	3,155,594	51			
Total	18,239,544	14,537,184	11,315,372	3,221,812	52	Transfer Adjustment	(-)	
						Freeze Adjusted Taxable	=	
							2,363,078,240	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 30,137,238.13 = 2,363,078,240 * (1.1200000 / 100) + 3,670,761.84

Certified Estimate of Market Value	3,783,773,215
Certified Estimate of Taxable Value	2,793,532,988
Tax Increment Finance Value	0
Tax Increment Finance Levy	0.00

2022 PRELIMINARY TOTALS**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	75	0	877,199	877,199
DPS	5	0	40,000	40,000
DSTR	19	1,553,262	0	1,553,262
DV1	117	0	1,034,000	1,034,000
DV1S	9	0	40,000	40,000
DV2	75	0	654,000	654,000
DV2S	8	0	45,000	45,000
DV3	154	0	1,475,860	1,475,860
DV3S	8	0	65,000	65,000
DV4	387	0	3,517,990	3,517,990
DV4S	16	0	120,000	120,000
DVHS	432	0	114,036,582	114,036,582
DVHSS	21	0	3,574,873	3,574,873
EX-XN	3	0	231,282	231,282
EX-XR	16	0	1,299,937	1,299,937
EX-XV	510	0	283,510,883	283,510,883
EX366	390	0	217,342	217,342
FR	1	85,269	0	85,269
HS	7,070	0	276,168,271	276,168,271
MASSS	3	0	549,797	549,797
OV65	2,126	0	20,632,747	20,632,747
OV65S	189	0	1,829,485	1,829,485
SO	3	0	0	0
Totals		1,638,531	709,720,248	711,358,779

2022 PRELIMINARY TOTALS

Property Count: 14,599

SWY - WYLIE ISD
Not Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	8,533	5,396.5321	\$90,925,702	\$2,280,336,186	\$1,865,795,723
B	MULTIFAMILY RESIDENCE	34	6.9976	\$18,937,675	\$46,131,048	\$46,107,158
C1	VACANT LOTS AND LAND TRACTS	1,176	1,584.2894	\$65,419	\$44,490,548	\$44,439,839
D1	QUALIFIED OPEN-SPACE LAND	1,449	67,825.5379	\$0	\$227,684,035	\$5,891,940
D2	IMPROVEMENTS ON QUALIFIED OP	238		\$48,888	\$2,841,348	\$2,785,665
E	RURAL LAND, NON QUALIFIED OPE	1,537	7,103.2787	\$12,967,924	\$351,712,068	\$284,251,139
F1	COMMERCIAL REAL PROPERTY	320	965.4653	\$17,984,705	\$286,083,666	\$286,027,802
F2	INDUSTRIAL AND MANUFACTURIN	16	188.7720	\$170,362	\$30,173,050	\$30,173,050
G1	OIL AND GAS	450		\$0	\$5,848,694	\$5,848,694
J2	GAS DISTRIBUTION SYSTEM	3	0.1259	\$0	\$1,462,109	\$1,462,109
J3	ELECTRIC COMPANY (INCLUDING C	29	62.6730	\$269,083	\$67,765,926	\$67,765,926
J4	TELEPHONE COMPANY (INCLUDI	15	2.8145	\$0	\$1,802,222	\$1,802,222
J5	RAILROAD	2		\$0	\$7,346,179	\$7,346,179
J6	PIPELAND COMPANY	21	1.2050	\$0	\$26,762,180	\$26,762,180
J7	CABLE TELEVISION COMPANY	1		\$0	\$708,658	\$708,658
J8	OTHER TYPE OF UTILITY	76	41.8611	\$0	\$25,335	\$25,335
L1	COMMERCIAL PERSONAL PROPE	636		\$197,864	\$97,941,023	\$97,843,754
L2	INDUSTRIAL AND MANUFACTURIN	17		\$0	\$11,790,635	\$11,790,635
M1	TANGIBLE OTHER PERSONAL, MOB	80		\$0	\$1,885,664	\$1,191,465
M2	TANGIBLE OTHER PERSONAL, OTH	6	4.2530	\$0	\$0	\$0
O	RESIDENTIAL INVENTORY	166	52.3090	\$0	\$5,229,307	\$5,229,307
S	SPECIAL INVENTORY TAX	3		\$0	\$9,122	\$9,122
X	TOTALLY EXEMPT PROPERTY	919	3,449.9367	\$17,757,355	\$285,259,444	\$0
	Totals		86,686.0512	\$159,324,977	\$3,783,288,447	\$2,793,257,902

Taylor County

2022 PRELIMINARY TOTALS

Property Count: 4

SWY - WYLIE ISD
Under ARB Review Totals

7/20/2022 5:49:06PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	0.1043	\$0	\$243,426	\$191,416
D1	QUALIFIED OPEN-SPACE LAND	3	94.2900	\$0	\$578,072	\$11,142
E	RURAL LAND, NON QUALIFIED OPE	1	1.0000	\$0	\$112,528	\$72,528
Totals			95.3943	\$0	\$934,026	\$275,086

2022 PRELIMINARY TOTALS

Property Count: 14,603

SWY - WYLIE ISD
Grand Totals

7/20/2022

5:49:06PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	8,534	5,396.6364	\$90,925,702	\$2,280,579,612	\$1,865,987,139
B	MULTIFAMILY RESIDENCE	34	6.9976	\$18,937,675	\$46,131,048	\$46,107,158
C1	VACANT LOTS AND LAND TRACTS	1,178	1,584.2894	\$65,419	\$44,490,548	\$44,439,839
D1	QUALIFIED OPEN-SPACE LAND	1,452	67,919.8279	\$0	\$228,262,107	\$5,903,082
D2	IMPROVEMENTS ON QUALIFIED OP	238		\$48,888	\$2,841,348	\$2,785,665
E	RURAL LAND, NON QUALIFIED OPE	1,538	7,104.2787	\$12,967,924	\$351,824,596	\$284,323,667
F1	COMMERCIAL REAL PROPERTY	320	965.4653	\$17,984,705	\$286,083,666	\$286,027,802
F2	INDUSTRIAL AND MANUFACTURIN	16	188.7720	\$170,362	\$30,173,050	\$30,173,050
G1	OIL AND GAS	450		\$0	\$5,848,694	\$5,848,694
J2	GAS DISTRIBUTION SYSTEM	3	0.1259	\$0	\$1,462,109	\$1,462,109
J3	ELECTRIC COMPANY (INCLUDING C	29	62.6730	\$269,083	\$67,765,926	\$67,765,926
J4	TELEPHONE COMPANY (INCLUDI	15	2.8145	\$0	\$1,802,222	\$1,802,222
J5	RAILROAD	2		\$0	\$7,346,179	\$7,346,179
J6	PIPELAND COMPANY	21	1.2050	\$0	\$26,762,180	\$26,762,180
J7	CABLE TELEVISION COMPANY	1		\$0	\$708,658	\$708,658
J8	OTHER TYPE OF UTILITY	76	41.8611	\$0	\$25,335	\$25,335
L1	COMMERCIAL PERSONAL PROPE	636		\$197,864	\$97,941,023	\$97,843,754
L2	INDUSTRIAL AND MANUFACTURIN	17		\$0	\$11,790,635	\$11,790,635
M1	TANGIBLE OTHER PERSONAL, MOB	80		\$0	\$1,885,664	\$1,191,465
M2	TANGIBLE OTHER PERSONAL, OTH	6	4.2530	\$0	\$0	\$0
O	RESIDENTIAL INVENTORY	166	52.3090	\$0	\$5,229,307	\$5,229,307
S	SPECIAL INVENTORY TAX	3		\$0	\$9,122	\$9,122
X	TOTALLY EXEMPT PROPERTY	919	3,449.9367	\$17,757,355	\$285,259,444	\$0
	Totals		86,781.4455	\$159,324,977	\$3,784,222,473	\$2,793,532,988

2022 PRELIMINARY TOTALS**New Value**

TOTAL NEW VALUE MARKET:	\$159,324,977
TOTAL NEW VALUE TAXABLE:	\$131,757,758

New Exemptions

Exemption	Description	Count	2021 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, re	7		\$193,414
EX366	HOUSE BILL 366	163		\$487,679
ABSOLUTE EXEMPTIONS VALUE LOSS				\$681,093

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	6	\$60,000
DV1	Disabled Veterans 10% - 29%	5	\$39,000
DV2	Disabled Veterans 30% - 49%	13	\$111,000
DV3	Disabled Veterans 50% - 69%	17	\$170,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	3	\$30,000
DV4	Disabled Veterans 70% - 100%	55	\$612,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	2	\$24,000
DVHS	Disabled Veteran Homestead	35	\$9,860,364
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	\$649,780
HS	HOMESTEAD	378	\$14,110,015
OV65	OVER 65	237	\$2,308,129
OV65S	OVER 65 Surviving Spouse	2	\$20,000
PARTIAL EXEMPTIONS VALUE LOSS			756
NEW EXEMPTIONS VALUE LOSS			\$28,675,381

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
HS	HOMESTEAD	6,147	\$90,294,056
INCREASED EXEMPTIONS VALUE LOSS			6,147

TOTAL EXEMPTIONS VALUE LOSS	\$118,969,437
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New Ag / Timber Exemptions

2021 Market Value	\$457,372	Count: 10
2022 Ag/Timber Use	\$6,606	
NEW AG / TIMBER VALUE LOSS	\$450,766	

New Annexations**New Deannexations**

Count	Market Value	Taxable Value
3	\$51,706	\$51,706

Taylor County

2022 PRELIMINARY TOTALS

SWY - WYLIE ISD
Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,048	\$291,232	\$47,187	\$244,045

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
6,215	\$288,058	\$46,463	\$241,595

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
4	\$934,026.00	\$275,086