

2023 Tax Rate Calculation Worksheet  
 Southwest Texas Junior College District  
 2401 Gamer Field Road  
 Uvalde, TX 78801  
 (830) 278-4401  
 www.swtjc.edu

Line	No. 1	No. 2	No. 3	No. 4	
1	2022 total taxable value.	5,033,289,314	2,574,493,935	633,455,048	1,825,320,331
2	2022 tax ceilings.	444,935,137	312,778,838	75,934,855	58,221,444
3	Preliminary 2022 adjusted taxable value	4,588,334,177	2,261,715,097	557,520,193	1,769,098,887
4	2022 total adopted tax rate.	0.133900	0.133900	0.133900	0.133900
5	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.				
A.	Original 2022 ARB values:	920,000	920,000		
B.	2022 values resulting from final court decisions:	750,000	750,000		
C.	2022 value loss. Subtract B from A.	170,000	170,000	-	-
6	2022 taxable value subject to an appeal under Chapter 42, as of July 25.				
A.	2022 ARB certified value:	-	-	-	-
B.	2022 disputed value:	-	-	-	-
C.	2022 undisputed value. Subtract B from A.	-	-	-	-
7	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C	170,000	170,000	-	-
8	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	4,588,504,177	2,261,885,097	557,520,193	1,769,098,887
9	2022 taxable value of property in territory the unit deannexed after January 1, 2022.	-	-	-	-
10	2022 taxable value lost because property first qualified for an exemption in 2023.				
A.	Absolute exemptions. Use 2022 market value:	1,832,854	1,254,954	15,975	581,925
B.	Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:	3,626,058	2,063,475	566,446	996,137
C.	Value loss. Add A and B.	5,458,912	3,318,429	582,421	1,558,062
11	2022 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 2023.				
A.	2022 market value:	6,203,218	5,214,318	-	988,900
B.	2023 productivity or special appraised value:	162,668	123,048	-	39,620
C.	Value loss. Subtract B from A.	6,040,550	5,091,270	-	949,280
12	Total adjustments for lost value. Add Lines 9, 10C and 11C.	11,499,462	8,409,699	582,421	2,507,342
13	2022 captured value of property in a TIF.	-	-	-	-
14	2022 total value. Subtract Line 12 and Line 13 from Line 8	4,577,004,715	2,253,475,398	556,937,772	1,766,591,545
15	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100	6,128,609	3,017,404	745,740	2,365,466
16	Taxes refunded for years preceding tax year 2022.	4,391	2,203	2,188	
17	Adjusted 2022 levy with refunds and TIF adjustment	6,133,000	3,019,606	747,928	2,365,466
18	Total 2023 taxable value on the 2023 certified appraisal roll today.				
A.	Certified values:	5,473,415,299	2,757,886,937	638,455,874	2,077,072,488
B.	Counties:	-	-	-	-
C.	Pollution control and energy storage exemption:	-	-	-	-
D.	Tax increment financing:	-	-	-	-
E.	Total 2023 taxable value. Add A and B, then subtract C and D.	5,473,415,299	2,757,886,937	638,455,874	2,077,072,488
19	Total value of properties under protest or not included on certified appraisal roll.				
A.	2023 taxable value of properties under protest.	166,668,165	105,391,703	60,354,870	921,592



B.	2023 value of properties not under protest or included on certified appraisal roll.	-	-	-	-
C.	Total value under protest or not certified. Add A and B.	168,688,165	105,391,703	60,354,870	921,592
20	2023 tax ceilings	488,543,515	349,323,848	80,543,665	58,676,002
21	2023 total taxable value	5,151,539,949	2,513,954,792	618,267,079	2,019,318,078
22	Total 2023 taxable value of properties in territory annexed after January 1, 2022.	-	-	-	-
23	Total 2023 taxable value of new improvements and new personal property located in new improvements.	56,936,167	36,544,100	12,284,101	8,107,966
24	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	56,936,167	36,544,100	12,284,101	8,107,966
25	2023 adjusted taxable value. Subtract Line 24 from Line 21.	5,094,603,782	2,477,410,692	605,982,978	2,011,210,112
26	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.				
27	Counties only.	-	-	-	-

28	2022 M & O tax rate.	0.133900	0.133900	0.133900	0.133900
29	2022 adjusted taxable value. Enter the amount in Line 8.	4,588,504,177	2,261,885,097	557,520,193	1,769,098,887
30	2022 M & O levy. Line 28 x Line 29 divided by \$100	6,144,007	3,028,664	746,520	2,368,823
31	Adjusted 2022 levy for calculating NNR M&O rate	6,148,341	3,030,810	748,708	2,368,823
	A. Taxes refunded for years preceding tax year 2022:	4,334	2,146	2,188	-
	D. 2022 M & O levy adjustments	4,334	2,146	2,188	-
32	2023 adjusted taxable value (Line 25).	5,094,603,782	2,477,410,692	605,982,978	2,011,210,112
33	2023 NNR M & O rate (unadjusted).	0.120683	0.122338	0.123553	0.117781
39	Adjusted 2023 NNR M & O rate. (Add lines 33-37, as applicable)	0.120683	0.122338	0.123553	0.117781
41	2023 voter-approval M & O rate.				
44	Adjusted 2023 debt	0	0	0	0
45	2023 anticipated collection rate				
	A. Enter the 2023 anticipated collection rate certified by the collector	96.17%	100.59%	93.40%	0.00%
	B. Enter the 2022 actual collection rate	96.20%	100.59%	93.40%	0.00%
	C. Enter the 2021 actual collection rate	97.46%	101.07%	97.52%	0.00%
	D. Enter the 2020 actual collection rate	96.17%	102.67%	97.03%	0.00%
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C, and D, enter the lowest collection 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%.	96.17%	100.59%	93.40%	0.00%
46	2023 debt adjusted for collections. (Divide Line 44 by Line 45E)	0	0	0	0
47	2023 total taxable rate. (Enter the amount on Line 21 of the No-New-Revenue Rate Worksheet)	5,151,539,949	2,513,954,792	618,267,079	2,019,318,078
48	2023 debt rate. (Divide Line 46 by Line 47 and multiply by \$100)	0.000000	0.000000	0.000000	0.000000
49	2023 voter-approval rate. (Add Line 41 and 48)	0.130338	0.132125	0.133437	0.127203

No-new-revenue tax rate (Line 28)				
Voter-approval tax rate (Line 49)				

Lisa Ermis, VP of Finance  
 Printed Name of Taxing Unit Representative

Lisa Ermis, VP of Finance  
 Taxing Unit Representative

8/07/2023  
 Date

