

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**ALVIN COMMUNITY COLLEGE DISTRICT**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$21,619,857,843
2. Last year's M&O tax rate. Enter Line 29 of the Voter-Approval Tax Rate Worksheet.	\$0.148698/\$100
3. M&O taxes refunded for years preceding tax year 2024. Enter Line 32A of the Voter-Approval Tax Rate Worksheet.	\$290,618
4. TIF Adjustment. Enter Line 32B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$32,438,914
6. This year's total taxable value. Enter line 22 of the No-New-Revenue Tax Rate Worksheet.	\$22,721,251,202
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.156543/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$35,568,528
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$3,129,614
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.156543/\$100
11. This year's proposed total tax rate.	\$0.156543/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.000000
13. Percentage change in total tax rate. Divide Line 12 by line 10.	0.00%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 40 of the Voter-Approval Tax Rate Worksheet.	\$0.149770/\$100
15. This year's proposed M&O tax rate.	\$0.156543/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.006773
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	4.52%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.148698/\$100
20. This year's proposed M&O tax rate.	\$0.156543/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$7.84