

Taxing Units Other Than School Districts or Water Districts

2020 Tax Rate Calculation Worksheet

Date: 08/04/2020 11:15 AM

Leon County

903-536-2331

Taxing Unit Name

Phone (area code and number)

PO Box 429, Cenerville, TX, 75833

<https://www.leon.tx.us>

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operation taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|-----------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17)[1]. | \$1,784,139,370 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step [2]. | \$183,437,021 |
| 3. | Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1. | \$1,600,702,349 |
| 4. | 2019 total adopted tax rate | \$.443095 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|-----------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value. Subtract B from A [4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6. | 0 |
| 8. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$1,600,702,349 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$1,311,390 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$3,529,600 |
| | C. Value loss. Add A and B.[6] | \$4,840,990 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. Use 2019 market value: | \$8,791,450 |
| | B. 2020 productivity or special appraised value: | \$312,410 |
| | C. Value loss. Subtract B from A. [7] | \$8,479,040 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$13,320,030 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8. | \$1,587,382,319 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$7,033,611 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. [8] | \$105,851 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. [10] | \$7,139,462 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values | \$2,138,913,271 |
| | B. Counties Include railroad rolling stock values certified by the Comptroller's office: | \$13,722,875 |
| | C. 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: | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D. | \$2,152,636,146 |
| 19. | Total value of properties under protest or not included on certified appraisal roll. [13] | |
| | A. 2020 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. [14] | \$31,282,147 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$31,282,147 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. [16] | \$207,840,151 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C. [17] | \$1,976,078,142 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. [18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. [19] | \$17,033,650 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$17,033,650 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$1,959,044,492 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. [20] | \$.364435 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate [21] | \$.364435 /\$100 |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

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[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|---------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.443095 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 1,600,702,349 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | 7,092,632 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 1,537,156 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 105,851 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. | 1,643,007 |
| | F. Add Line 30 to 31E. | 8,735,639 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 1,959,044,492 |
| 33. | 2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100. | 0.445913 |
| 34. | Rate adjustment for state criminal justice mandate.[23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures.[24] | |
| | A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. | 33,216 |
| | B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. | 27,443 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. | 0.000294 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000294 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.446207 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.461824 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|---|---------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt. Subtract B, C and D from A. | 0 |
| 41. | Certified 2019 excess debt collections. Enter the amount certified by the collector.[28] | 0 |
| 42. | Adjusted 2020 debt. Subtract Line 41 from Line 40E. | 0 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector. [29] | 0.00 |
| | B. Enter the 2019 actual collection rate. | 0.00 |
| | C. Enter the 2018 actual collection rate. | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%.[30] | 0.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 1,976,078,142 |
| 46. | 2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.461824 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | 0.461824 |

STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue [33]. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales | 1,428,748 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|---------------|
| | tax revenue for the previous four quarters. Do not multiply by .95. | |
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 1,976,078,142 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.072303 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax. [35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.364435 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.364435 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.461824 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.389521 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Activity | Amount/Rate |
|------|--|-----------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor collector with a copy of the letter [38]. | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | \$1,976,078,142 |
| 58. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.389521 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|--|---------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> . | 0.446207 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 1,976,078,142 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 0.025302 |
| 69. | 2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> . | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 0.471509 |

0.364435

Voter-Approval Tax Rate

0.389521

De minimis rate

0.471509

print here Robin Mafer
Printed Name of Taxing Unit Representative

sign here Robin Mafer
Taxing Unit Representative

8-4-2020
Date

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Southeast Leon County ESD 1

903-536-2592

Taxing Unit Name

Phone (area code and number)

11245 SH 7 E, Centerville, TX, 75833

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$458,921,581 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$458,921,581 |
| 4. | 2019 total adopted tax rate. | \$.100000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7 | \$458,921,581 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$173,280 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$919,190 |
| | C. Value loss. Add A and B.[6] | \$1,092,470 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$4,863,110 |
| | B. 2020 productivity or special appraised value: | \$175,090 |
| | C. Value loss. Subtract B from A.[7] | \$4,688,020 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$5,780,490 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$453,141,091 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$453,141 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$12,874 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$466,015 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$514,994,671 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$514,994,671 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$4,726,110 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$4,726,110 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$519,720,781 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$6,026,590 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$6,026,590 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$513,694,191 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.090718 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.100000 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 458,921,581 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 458,921 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 12,874 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 12,874 |
| | F. Add Line 30 to 31E. | 471,795 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 513,694,191 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.091843 |
| 34. | Rate adjustment for state criminal justice mandate. [23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.091843 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.095057 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|--|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 100.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%. | 100.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 519,720,781 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.095057 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 519,720,781 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.090718 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.090718 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.095057 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.095057 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|---------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$519,720,781 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.095057 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.091843 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 519,720,781 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 0.096205 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 0.188048 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.090718 |
| Voter-Approval Tax Rate | 0.095057 |
| De minimis rate | 0.188048 |

STEP 8: Taxing Unit Representative Name and Signature

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

8/4/2020
Date

2020 Tax Rate Calculation Worksheet

Date: 08/06/2020 11:02 AM

Taxing Units Other Than School Districts or Water Districts

Southwest Leon County ESD 2

936-855-2963

Taxing Unit Name

Phone (area code and number)

PO Box 1623, Hilltop Lakes, TX, 77871

safe-d.org/southwest-leon-count

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

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The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$225,487,690 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$225,487,690 |
| 4. | 2019 total adopted tax rate. | \$.100000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$225,487,690 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$903,740 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$495,580 |
| | C. Value loss. Add A and B.[6] | \$1,399,320 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$912,280 |
| | B. 2020 productivity or special appraised value: | \$44,020 |
| | C. Value loss. Subtract B from A.[7] | \$868,260 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$2,267,580 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$223,220,110 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$223,220 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$743 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$223,963 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$262,034,730 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$262,034,730 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$1,070,180 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$1,070,180 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$263,104,910 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$1,308,920 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$1,308,920 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$261,795,990 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.085548 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.100000 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 225,487,690 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 225,487 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 743 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 743 |
| | F. Add Line 30 to 31E. | 226,230 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 261,795,990 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.086414 |
| 34. | Rate adjustment for state criminal justice mandate.[23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.086414 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.089438 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|--|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 100.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%. | 100.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 263,104,910 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.089438 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 263,104,910 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.085548 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.085548 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.089438 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.089438 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|---------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$263,104,910 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.089438 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.086414 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 263,104,910 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 0.190038 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 0.276452 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.085548 |
| Voter-Approval Tax Rate | 0.089438 |
| De minimis rate | 0.276452 |

STEP 8: Taxing Unit Representative Name and Signature

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

8-6-2020
Date

2020 Tax Rate Calculation Worksheet**Taxing Units Other Than School Districts or Water Districts**

Northwest Leon County ESD 3

Taxing Unit Name

Phone (area code and number)

PO Box 251, Marquez, TX, 77865

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$683,334,830 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$683,334,830 |
| 4. | 2019 total adopted tax rate. | \$.100000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$683,334,830 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$82,200 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$840,040 |
| | C. Value loss. Add A and B.[6] | \$922,240 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$1,844,460 |
| | B. 2020 productivity or special appraised value: | \$56,580 |
| | C. Value loss. Subtract B from A.[7] | \$1,787,880 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$2,710,120 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$680,624,710 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$680,624 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$9,039 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$689,663 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$925,741,930 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$925,741,930 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$11,562,960 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$11,562,960 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$937,304,890 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$6,750,080 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$6,750,080 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$930,554,810 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.074113 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.100000 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 683,334,830 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 683,334 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 9,039 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 9,039 |
| | F. Add Line 30 to 31E. | 692,373 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 930,554,810 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.074404 |
| 34. | Rate adjustment for state criminal justice mandate. [23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.074404 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.077008 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|--|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 100.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%. | 100.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 937,304,890 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.077008 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 937,304,890 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.074113 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.074113 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.077008 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.077008 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|---------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$937,304,890 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.077008 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.074404 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 937,304,890 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 0.053344 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 0.127748 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.074113 |
| Voter-Approval Tax Rate | 0.077008 |
| De minimis rate | 0.127748 |

STEP 8: Taxing Unit Representative Name and Signature

print here Mobin Shafer
Printed Name of Taxing Unit Representative

sign here Mobin Shafer
Taxing Unit Representative

8-6-2020
Date

2020 Tax Rate Calculation Worksheet

Date: 08/06/2020 12:19 PM

Taxing Units Other Than School Districts or Water Districts

Northeast Leon County ESD 4

903-322-2625

Taxing Unit Name

Phone (area code and number)

PO Box 942, Buffalo, TX, 75831

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$415,847,719 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$415,847,719 |
| 4. | 2019 total adopted tax rate. | \$.100000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|---------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$415,847,719 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$152,170 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$1,254,790 |
| | C. Value loss. Add A and B.[6] | \$1,406,960 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$1,171,600 |
| | B. 2020 productivity or special appraised value: | \$36,720 |
| | C. Value loss. Subtract B from A.[7] | \$1,134,880 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$2,541,840 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$413,305,879 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$413,305 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$1,362 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$414,667 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$435,688,920 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$435,688,920 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$13,922,897 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$13,922,897 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$449,611,817 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$2,940,730 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$2,940,730 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$446,671,087 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.092834 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.100000 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 415,847,719 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 415,847 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 1,362 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 1,362 |
| | F. Add Line 30 to 31E. | 417,209 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 446,671,087 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.093404 |
| 34. | Rate adjustment for state criminal justice mandate.[23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.093404 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.096673 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|--|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 100.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%. | 100.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 449,611,817 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.096673 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 449,611,817 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.092834 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.092834 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.096673 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.096673 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|---------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$449,611,817 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.096673 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.093404 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 449,611,817 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 0.111207 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 0.204611 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.092834 |
| Voter-Approval Tax Rate | 0.096673 |
| De minimis rate | 0.204611 |

STEP 8: Taxing Unit Representative Name and Signature

print here Mobin Shafer
Printed Name of Taxing Unit Representative

sign here Mobin Shafer
Taxing Unit Representative

8-6-2020
Date

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Buffalo

903-322-4741

Taxing Unit Name

Phone (area code and number)

812 N Buffalo Ave, Buffalo, TX, 75831

<https://buffalotex.com>

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$109,555,999 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$109,555,999 |
| 4. | 2019 total adopted tax rate. | \$.448911 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|---------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$109,555,999 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$152,170 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$0 |
| | C. Value loss. Add A and B.[6] | \$152,170 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$0 |
| | B. 2020 productivity or special appraised value: | \$0 |
| | C. Value loss. Subtract B from A.[7] | \$0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$152,170 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$109,403,829 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$491,125 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$318 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$491,443 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$109,955,830 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$109,955,830 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$11,335,297 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$11,335,297 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$121,291,127 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$259,160 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$259,160 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$121,031,967 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.406043 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

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[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.107709 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 109,555,999 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 118,001 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 72 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 72 |
| | F. Add Line 30 to 31E. | 118,073 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 121,031,967 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.097555 |
| 34. | Rate adjustment for state criminal justice mandate. [23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.097555 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.100969 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|---|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 419,550 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 419,550 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 419,550 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 100.00 |
| | B. Enter the 2019 actual collection rate | 101.00 |
| | C. Enter the 2018 actual collection rate | 98.00 |
| | D. Enter the 2017 actual collection rate | 99.00 |
| | 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%. | 100.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 419,550 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 121,291,127 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.345903 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.446872 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 121,291,127 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.406043 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.406043 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.446872 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.446872 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|---------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$121,291,127 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.446872 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.097555 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 121,291,127 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 0.412231 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.345903 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 0.855689 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.406043 |
| Voter-Approval Tax Rate | 0.446872 |
| De minimis rate | 0.855689 |

STEP 8: Taxing Unit Representative Name and Signature

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

8/25/2020
Date

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Date: 08/11/2020 10:14 AM

City of Centerville

903-536-2515

Taxing Unit Name

Phone (area code and

325 East Saint Marys-Box 279, Centerville, TX, 75833

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP I: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|--------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$51,442.960 |
| - 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$51,442,960 |
| 4. | 2019 total adopted tax rate. | \$.372152 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

City does not have ceilings. We have homestead caps.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|--------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$51,442,960 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$184,600 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$0 |
| | C. Value loss. Add A and B.[6] | \$184,600 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$0 |
| | B. 2020 productivity or special appraised value: | \$0 |
| | C. Value loss. Subtract B from A.[7] | \$0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$184,600 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$51,258,360 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$190,759 |
| ~15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$2,368 |
| | <i>This is I & S and M & O refunds together. (City does not have I & S)</i> | |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$193,127 |
| —18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| — | A. Certified values: | \$52,919,270 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|--------------|---|-------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$52,919,270 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$1,740,180 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$1,740,180 |
| - 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. <u>If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.</u> [16] | \$0 |
| | <i>City has no ceilings. We have Homestead app.</i> | |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$54,659,450 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$1,667,900 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$1,667,900 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$52,991,550 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] <i>Effective Rate</i> | \$.364448 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

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[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|---|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. <i>current tax rate.</i> | \$.372152 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet.</i> | 51,442,960 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 191,446 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. <i>This is 2,368 m & o refunds only.</i> | 2,368 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 2,368 |
| | F. Add Line 30 to 31E. | 193,814 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet.</i> | 52,991,550 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.365745 |
| 34. | Rate adjustment for state criminal justice mandate.[23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.365745 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.378546 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|--|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt(enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| -43. | 2020 anticipated collection rate. <i>This is anticipated "debt" rate only. (city doesn't have Debt Rate)</i> | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 0.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%. | 0.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 54,659,450 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. <i>Rollback Rate</i> | 0.378546 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 54,659,450 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax[35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.364448 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.364448 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax.[36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.378546 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.378546 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|-------|--|--------------------|
| — 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | Doesn't Apply! \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$54,659,450 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.378546 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero. [40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. [42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.365745 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 54,659,450 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 0.914754 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 1.280499 |

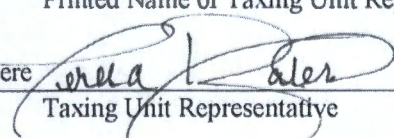
STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | | |
|-------------------------|---------------------------|----------|
| No-new-revenue tax rate | <i>Effective Tax Rate</i> | 0.364448 |
| Voter-Approval Tax Rate | <i>Rollback Rate</i> | 0.378546 |
| De minimis rate | | 1.280499 |

STEP 8: Taxing Unit Representative Name and Signature

print Teresa Bates
Printed Name of Taxing Unit Representative

sign here 
Taxing Unit Representative

8.14.2020
Date

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Date: 08/07/2020 11:00 AM

City of Jewett

903-626-4416

Taxing Unit Name

Phone (area code and number)

PO Box 189, Jewett, TX, 75846

<https://www.cityofjewett.com>

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|--------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$39,484,470 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$39,484,470 |
| 4. | 2019 total adopted tax rate. | \$.262723 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|--------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$39,484,470 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$4,000 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$25,000 |
| | C. Value loss. Add A and B.[6] | \$29,000 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$0 |
| | B. 2020 productivity or special appraised value: | \$0 |
| | C. Value loss. Subtract B from A.[7] | \$0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$29,000 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$39,455,470 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$103,658 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$394 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$104,052 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$40,411,970 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$40,411,970 |
| 19. | Total value of properties under protest or not included on certified appraisal roll. [13] | |
| | A. 2020 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.[14] | \$4,898,190 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$4,898,190 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$45,310,160 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$8,910 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$8,910 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$45,301,250 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.229689 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.187181 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 39,484,470 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 73,907 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 280 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 280 |
| | F. Add Line 30 to 31E. | 74,187 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 45,301,250 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.163763 |
| 34. | Rate adjustment for state criminal justice mandate.[23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.163763 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.169494 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|--|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 28,000 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 28,000 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 327 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 27,673 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 101.00 |
| | B. Enter the 2019 actual collection rate | 101.00 |
| | C. Enter the 2018 actual collection rate | 101.00 |
| | D. Enter the 2017 actual collection rate | 101.00 |
| | 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%. | 101.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 27,399 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 45,310,160 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.060469 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.229963 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 45,310,160 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.229689 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.229689 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.229963 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.229963 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|--------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$45,310,160 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.229963 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.163763 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 45,310,160 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 1.103505 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.060469 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 1.327737 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.229689 |
| Voter-Approval Tax Rate | 0.229963 |
| De minimis rate | 1.327737 |

STEP 8: Taxing Unit Representative Name and Signature

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

8-7-2020
Date

Taxing Units Other Than School Districts or Water Districts

2020 Tax Rate Calculation Worksheet

Date: 07/28/2020 04:41 PM

2020 City of Marquez

903-536-2543

Taxing Unit Name

Phone (area code and number)

PO Box 37, 155 N Cass St, 2nd Floor Annex II, Centerville, TX, 75833

<https://www.co.leon.tx.us>

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both year.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operation taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|--------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17). | \$13,702,570 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step | \$0 |
| 3. | Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1. | \$13,702,570 |
| 4. | 2019 total adopted tax rate | \$.216449 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value: | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |
| 6. | 2019 taxable value subject to appear under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value | |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|--------------|
| | | 0 |
| | B. 2019 disputed value | 0 |
| | C. 2019 undisputed value Subtract B from A | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7 | \$13,702,570 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[4] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$0 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$0 |
| | C. Value loss. Add A and B. | \$0 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. Use 2019 market value: | \$0 |
| | B. 2020 productivity or special appraised value: | \$0 |
| | C. Value loss. Subtract B from A. | \$0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$0 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$13,702,570 |
| 14. | Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100 | \$29,659 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. [8] | \$300 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. | \$29,959 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. | |
| | A. Certified values | \$13,798,610 |
| | B. Counties Include railroad rolling stock values certified by the Comptroller's office | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|------------------|
| | E. Total 2020 value Add A and B, then subtract C and D | \$13,798,610 |
| 19. | Total value of properties under protest or not included on certified appraisal roll. [13] | |
| | A. 2020 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 | \$1,817,890 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$1,817,890 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C. | \$15,616,500 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. | \$141,180 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$141,180 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$15,475,320 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. | \$.193592 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate | \$.193592 /\$100 |

- [1]Tex. Tax Code Section
- [3]Tex. Tax Code Section
- [5]Tex. Tax Code Section
- [7]Tex. Tax Code Section
- [9]Tex. Tax Code Section
- [11]Tex. Tax Code Section
- [13]Tex. Tax Code Section
- [15]Tex. Tax Code Section
- [17]Tex. Tax Code Section
- [19]Tex. Tax Code Section
- [21]Tex. Tax Code Section

- [2]Tex. Tax Code Section
- [4]Tex. Tax Code Section
- [6]Tex. Tax Code Section
- [8]Tex. Tax Code Section
- [10]Tex. Tax Code Section
- [12]Tex. Tax Code Section
- [14]Tex. Tax Code Section
- [16]Tex. Tax Code Section
- [18]Tex. Tax Code Section
- [20]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.216440 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. | 13,702,570 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | 29,657 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019 | 0 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0 | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 0 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | 15,475,320 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31 by Line 32 and multiply by \$100. | 0.191641 |
| 34. | Rate adjustment for state criminal justice mandate. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures Enter the rate calculated in C. If not applicable, enter 0 | 0.000000 |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation Enter the lessor of C and D. If not applicable, enter 0 | 0.000000 |
| | A. 2020 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100 | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0 |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37 | 0.191641 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.198348 |
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|---|--|-------------|
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resource | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| 43. | 2020 anticipated collection rate. . 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% | 0.00 |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 0.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 0.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 15,616,500 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate | 0.198348 |
| 48. | COUNTIES ONLY | 0.198348 |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet.</i> | 15,616,500 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax.[35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet.</i> | \$.193592 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Subtract Line 52 from Line 53. | \$.193592 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax.[36] Enter the rate from | 0.198348 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-------------|
| | Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.198348 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Activity | Amount/Rate |
|------|---|--------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | \$15,616,500 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.198348 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | 0.198348 |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no=new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.191641 |
| 67. | 2020 total taxable value Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 15,616,500 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 3.201741 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 3.393382 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.193592 |
| Voter-Approval Tax Rate | 0.198348 |
| De minimis rate | 3.393382 |

STEP 8: Taxing Unit Representative Name and Signature

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

7/28/2020
Date

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Normangee

936-396-3691

Taxing Unit Name

Phone (area code and number)

PO BOX 37, Normangee, TX, 77871

<https://cityofnormangee.org>

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|--------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$29,536,622 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$29,536,622 |
| 4. | 2019 total adopted tax rate. | \$.250000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|---|--------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$29,536,622 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$0 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$0 |
| | C. Value loss. Add A and B.[6] | \$0 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$0 |
| | B. 2020 productivity or special appraised value: | \$0 |
| | C. Value loss. Subtract B from A.[7] | \$0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$0 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$29,536,622 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$73,841 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$50 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$73,891 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$32,354,542 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$32,354,542 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$16,680 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$16,680 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$32,371,222 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$80,450 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$80,450 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$32,290,772 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.228830 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

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[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.250000 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 29,536,622 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 73,841 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 50 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 50 |
| | F. Add Line 30 to 31E. | 73,891 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 32,290,772 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.228830 |
| 34. | Rate adjustment for state criminal justice mandate.[23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.228830 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.236839 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|--|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 100.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%. | 100.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 32,371,222 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.236839 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 32,371,222 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.228830 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.228830 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.236839 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.236839 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|--------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$32,371,222 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.236839 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.228830 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 32,371,222 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 1.544581 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 1.773411 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.228830 |
| Voter-Approval Tax Rate | 0.236839 |
| De minimis rate | 1.773411 |

STEP 8: Taxing Unit Representative Name and Signature

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

8-7-2020
Date

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Oakwood

903-545-2131

Taxing Unit Name

Phone (area code and number)

PO Box 96, Oakwood, TX, 75855

<http://www.cityfoakwood.tx.city>

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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.

STEP 1: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|--------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$15,728,920 |
| 2. | 2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2] | \$0 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$15,728,920 |
| 4. | 2019 total adopted tax rate. | \$.349000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------|--|--------------|
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value: | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7 | \$15,728,920 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$0 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$0 |
| | C. Value loss. Add A and B.[6] | \$0 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | |
| | A. 2019 market value: | \$0 |
| | B. 2020 productivity or special appraised value: | \$0 |
| | C. Value loss. Subtract B from A.[7] | \$0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$0 |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8 | \$15,728,920 |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100 | \$54,893 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | \$0 |
| 16. | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9] | \$0 |
| 17. | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10] | \$54,893 |
| 18. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] | |
| | A. Certified values: | \$16,626,050 |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office. | \$0 |
| | C. 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 | \$0 |
| | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new | \$0 |

| Line | No-New-Revenue Rate Activity | Amount/Rate |
|------------|---|------------------|
| | property value that will be included in Line 23 below.[12] | |
| | E. Total 2020 value Add A and B, then subtract C and D | \$16,626,050 |
| 19. | Total value of properties under protest or not included on certified appraisal roll.[13] | |
| | A. 2020 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.[14] | \$115,400 |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll.[15] | \$0 |
| | C. Total value under protest or not certified. Add A and B. | \$115,400 |
| 20. | 2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16] | \$0 |
| 21. | 2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17] | \$16,741,450 |
| 22. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18] | \$0 |
| 23. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19] | \$410,730 |
| 24. | Total adjustments to the 2020 taxable value. Add Lines 22 and 23. | \$410,730 |
| 25. | Adjusted 2020 taxable value. Subtract Line 24 from Line 21. | \$16,330,720 |
| 26. | 2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20] | \$.336133 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21] | |

[1]Tex. Tax Code Section

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[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 28. | 2019 M&O tax rate. Enter the 2019 M&O tax rate. | \$.349000 |
| 29. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 15,728,920 |
| 30. | Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100. | 54,893 |
| 31. | Adjusted 2019 levy for calculating NNR M&O rate. | |
| | A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. | 0 |
| | B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2019. This line applies only to tax years preceding tax year 2019. | 0 |
| | C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. | 0 |
| | D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0 |
| | E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function | 0 |
| | F. Add Line 30 to 31E. | 54,893 |
| 32. | Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 16,330,720 |
| 33. | 2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100. | 0.336133 |
| 34. | Rate adjustment for state criminal justice mandate.[23] | |
| | A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | 0 |
| | B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies | 0 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------------|--|-------------|
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 35. | Rate adjustment for indigent health care expenditures[24] | |
| | A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose | 0 |
| | B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | 0.000000 |
| 36. | Rate adjustment for county indigent defense compensation.[25] | |
| | A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose | 0 |
| | B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. | 0.000000 |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | 0.000000 |
| 37. | Rate adjustment for county hospital expenditures. | |
| | A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | 0 |
| | B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019 | 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100 | 0.000000 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 | 0.000000 |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | 0.000000 |
| 38. | Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. | 0.336133 |
| 39. | 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.347897 |

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|---|---|-------------|
| 40. | Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. Enter debt amount | 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | 0 |
| | D. Subtract amount paid from other resources | 0 |
| | E. Adjusted debt Subtract B, C and D from A | 0 |
| 41. | Certified 2019 excess debt collections Enter the amount certified by the collector. | 0 |
| 42. | Adjusted 2020 debt Subtract Line 41 from Line 40E | 0 |
| 43. | 2020 anticipated collection rate. | |
| | A. Enter the 2020 anticipated collection rate certified by the collector | 100.00 |
| | B. Enter the 2019 actual collection rate | 0.00 |
| | C. Enter the 2018 actual collection rate | 0.00 |
| | D. Enter the 2017 actual collection rate | 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%. | 100.00 |
| 44. | 2020 debt adjusted for collections. Divide Line 42 by Line 43E. | 0 |
| 45. | 2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | 16,741,450 |
| 46. | 2020 debt rate Divide Line 44 by Line 45 and multiply by \$100. | 0.000000 |
| 47. | 2020 voter-approval tax rate. Add Line 39 and 46. | 0.347897 |
| 48. | COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate. | |
| STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales tAX to Reduce Property Taxes | | |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 49. | Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line. | 0 |
| 50. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0 |

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|-------------|
| 51. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 16,741,450 |
| 52. | Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100. | 0.000000 |
| 53. | 2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$.336133 |
| 54. | 2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$.336133 |
| 55. | 2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.347897 |
| 56. | 2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55. | 0.347897 |

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

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

| Line | Activity | Amount/Rate |
|------|---|--------------|
| 57. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0 |
| 58. | 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$16,741,450 |
| 59. | Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100. | 0.000000 |
| 60. | 2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). | 0.347897 |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity | Amount/Rate |
|------|---|-------------|
| 61. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 62. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 63. | 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 64. | 2020 unused increment rate. Add Lines 61, 62 and 63. | 0.000000 |
| 65. | 2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). | |

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity | Amount/Rate |
|------|--|-------------|
| 66. | Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.336133 |
| 67. | 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> | 16,741,450 |
| 68. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100. | 2.986599 |
| 69. | 2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> | 0.000000 |
| 70. | De minimis rate Add Lines 66, 68 and 69. | 3.322732 |

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--------------------------------|----------|
| No-new-revenue tax rate | 0.336133 |
| Voter-Approval Tax Rate | 0.347897 |
| De minimis rate | 3.322732 |

STEP 8: Taxing Unit Representative Name and Signature

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

8-7-2020
Date

2020 Tax Rate Calculation Worksheet

School Districts

2020 Buffalo ISD

903-322-2473

School District's Name

Phone (area code and number)

708 Cedar Creek Road, Buffalo, TX, 75831

<http://www.buffaloisd.net>

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.

This worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

This worksheet is provided to assist taxing units in determining tax rates. 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.

| Line | No-New-Revenue Tax Rate Activity | Amount/Rate |
|------|--|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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). | \$455,763,414 |
| 2. | 2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. | \$35,882,902 |
| 3. | Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1. | \$419,880,512 |
| 4. | 2019 total adopted tax rate | \$1.294950 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value: | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |
| 6. | 2019 taxable value subject to appear under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value | 0 |
| | B. 2019 disputed value | 0 |
| | C. 2019 undisputed value Subtract B from A | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6 | 0 |
| 8. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7 | \$419,880,512 |
| 9. | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[4] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. 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 freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$152,170 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$846,498 |
| | C. Value loss. Add A and B. | \$998,668 |
| 11. | 2019 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 2020. Use only properties that | |

| | | | |
|-----|---|---------------|-------------------|
| | qualified in 2020 for the first time; do not use properties that qualified in 2019. | | |
| | A. 2019 market value: | \$1,815,240 | |
| | B. 2020 productivity or special appraised value: | \$67,140 | |
| | C. Value loss. Subtract B from A. | | \$1,748,100 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | | \$2,746,768 |
| 13. | 2019 adjusted taxable value. Subtract Line 12 from Line 8 | | \$417,133,744 |
| 14. | Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100 | | \$5,401,673 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. [8] | | \$17,478 |
| 16. | Adjusted 2019 levy with refunds Add Lines 14 and 15. Note: If the governing body of the school district governs a junior college district in a county. | | \$5,419,151 |
| 17. | Total 2020 taxable value on the 2020 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] | | |
| | A. Certified values only. [11] | \$487,566,972 | |
| | B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: | \$0 | |
| | C. Total value. Subtract B from A. | | \$487,566,972 |
| 18. | Total value of properties under protest or not included on certified appraisal roll. [12] | | |
| | A. 2020 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] | \$14,740,767 | |
| | C. 2020 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] | \$0 | |
| | D. Total value under protest or not certified:. Add A and B. | | \$14,740,767 |
| 19. | 2020 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled [15] | | \$41,005,513 |
| 20. | 2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | | \$461,302,226 |
| 21. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district. | | \$0 |
| 22. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019, and be located in a new improvement. | | \$4,983,409 |
| 23. | Total adjustments to the 2020 taxable value. Add Lines 21 and 22. | | \$4,983,409 |
| 24. | Adjusted 2020 taxable value. Subtract Line 23 from Line 20. | | \$456,318,817 |
| 25. | 2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100 | | \$1.187580 /\$100 |

[1]Tex. Tax Code Section
[3]Tex. Tax Code Section
[5]Tex. Tax Code Section
[7]Tex. Tax Code Section
[9]Tex. Tax Code Section
[11]Tex. Tax Code Section
[13]Tex. Tax Code Section
[15]Tex. Tax Code Section

[2]Tex. Tax Code Section
[4]Tex. Tax Code Section
[6]Tex. Tax Code Section
[8]Tex. Tax Code Section
[10]Tex. Tax Code Section
[12]Tex. Tax Code Section
[14]Tex. Tax Code Section

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 26. | 2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA. [25] | \$.916400 |
| 27. | 2020 enrichment tax rate (DTR). Enter the greater of A and B. [26] | \$.138300 |
| | A. Enter the District's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) | \$.138300 |
| | B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$0.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100 [27] | \$.000000 |
| 28. | 2020 maintenance and operations (M&O) tax rate (TR). 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. [28] | \$1.054700 |
| 29. | Total 2020 debt to be paid with property tax revenue. | |
| | Debt means the interest and principal that will be paid on the debts that: (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 and M&O expenses. | |
| | A. Debt includes contractual payments to the 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. Enter debt amount: | 1,439,818 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | 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. | 0 |
| | D. Adjust debt: Subtract B from C and from A. | 1,439,818 |
| 30. | Certified 2019 excess debt collections. Enter the amount certified by the collector. | 0 |
| 31. | Adjusted 2020 debt. Subtract line 30 from line 29D. [29] | 1,439,818 |
| 32. | 2020 total taxable value Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet. | 461,302,226 |
| 33. | 2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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] | 100.00 % |
| | A. Enter the 2020 anticipated collection rate certified by the collector. [31] | 100.00 % |
| | B. Enter the 2019 actual collection rate | 0.99 % |
| | C. Enter the 2018 actual collection rate | 104.00 % |
| | D. Enter the 2017 actual collection rate | 107 % |
| 34. | 2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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] | 461,302,226 |
| 35. | 2020 debt adjusted for collections. Divide Line 31 by Line 32. 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 2020 to the result. | 1,439,818 |
| 36. | 2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100 | 0.312120 |
| 37. | 2020 voter-approval tax rate. Add Lines 28 and 36. 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 36 [32] | 1.366820 |

STEP 3: Additional Rollback Protection for Pollution Control

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 step 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 | Activity | Amount/Rate |
|------|---|---------------|
| 38. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). [6] Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor collector with a copy of the letter.[7] | \$0 |
| 39. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$461.302.226 |
| 40. | Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100. | \$.000000 |
| 41. | 2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$1.366820 |

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|--|------------|
| No-new-revenue tax rate (Line 23; Line 24 for a school district with Tax Code Chapter 313 limitations) | \$1.187580 |
| Voter-Approval Tax Rate (Line 33) | |
| Rollback tax rate adjusted for pollution control (Line 37) | \$1.366820 |

STEP 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

print here Robin Shafer, PCAC
 Printed Name of Taxing Unit Representative

sign here Robin Shafer Digitally signed by Robin Shafer
Date: 2020.07.29 15:51:54 -05'00'
 Taxing Unit Representative

07/29/2020

Date

2020 Tax Rate Calculation Worksheet

School Districts

Date: 08/07/2020 02:15 PM

2020 Centerville ISD

903-536-7812

School District's Name

Phone (area code and number)

813 South Commerce, Centerville, TX, 75833

<https://www.centerville.k12.tx.us>

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 only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

This worksheet is provided to assist taxing units in determining tax rates. 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.

| Line | No-New-Revenue Tax Rate Activity | Amount/Rate |
|------|---|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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] | \$358,190,140 |
| 2. | 2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[2] | \$39,239,290 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$318,950,850 |
| 4. | 2019 total adopted tax rate | \$1.250000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6. | 0 |
| 8. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$318,950,850 |
| 9. | 2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. 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 freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$148,280 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$424,940 |

| | | | |
|-----|--|---------------|---------------|
| | C. Value loss. Add A and B.[6] | | \$573,220 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | | |
| | A. 2019 market value: | \$3,657,750 | |
| | B. 2020 productivity or special appraised value: | \$125,650 | |
| | C. Value loss. Subtract B from A.[7] | | \$3,532,100 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | | \$4,105,320 |
| 13. | 2019 adjusted taxable value. Subtract Line 12 from Line 8. | | \$314,845,530 |
| 14. | Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100. | | \$3,935,569 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | | \$134,462 |
| 16. | Adjusted 2019 levy with refunds Add Lines 14 and 15.[9] 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 2019 from the result. | | \$4,070,031 |
| 17. | Total 2020 taxable value on the 2020 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] | | |
| | A. Certified values. [11] | \$411,591,490 | |
| | B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: | \$0 | |
| | C. Total value. Subtract B from A. | | \$411,591,490 |
| 18. | Total value of properties under protest or not included on certified appraisal roll. [12] | | |
| | A. 2020 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] | \$4,229,960 | |
| | B. 2020 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]> | \$0 | |
| | C. Total value under protest or not certified:. Add A and B. | | \$4,229,960 |
| 19. | 2020 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15] | | \$45,652,680 |
| 20. | 2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | | \$370,168,770 |
| 21. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district. | | \$0 |
| 22. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 | | \$4,542,900 |

| | | | |
|-----|--|--|-------------------|
| | must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement. | | |
| 23. | Total adjustments to the 2020 taxable value. Add Lines 21 and 22. | | \$4,542,900 |
| 24. | Adjusted 2020 taxable value. Subtract Line 23 from Line 20. | | \$365,625,870 |
| 25. | 2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100. | | \$1.113168 /\$100 |

[1]Tex. Tax Code Section
 [3]Tex. Tax Code Section
 [5]Tex. Tax Code Section
 [7]Tex. Tax Code Section
 [9]Tex. Tax Code Section
 [11]Tex. Tax Code Section
 [13]Tex. Tax Code Section
 [15]Tex. Tax Code Section

[2]Tex. Tax Code Section
 [4]Tex. Tax Code Section
 [6]Tex. Tax Code Section
 [8]Tex. Tax Code Section
 [10]Tex. Tax Code Section
 [12]Tex. Tax Code Section
 [14]Tex. Tax Code Section

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 26. | 2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA.[25] | \$.868200 |
| 27. | 2020 enrichment tax rate (DTR). Enter the greater of A and B.[26] | \$.050000 |
| | A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) | \$.040000 |
| | B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. [27] | \$.050000 |
| 28. | 2020 maintenance and operations (M&O) tax rate (TR). 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. [28] | \$.918200 |
| 29. | Total 2020 debt to be paid with property tax revenue. | |
| | Debt means the interest and principal that will be paid on the debts that: (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 and M&O expenses. | |
| | A. Debt includes contractual payments to the 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. Enter debt amount: | 1,044,838 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | 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. | 0 |
| | D. Adjust debt: Subtract B from C and from A. | 1,044,838 |
| 30. | Certified 2019 excess debt collections. Enter the amount certified by the collector.[29] | 0 |
| 31. | Adjusted 2020 debt. Subtract line 30 from line 29D. | 1,044,838 |
| 32. | 2020 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] | 100.00 % |
| | A. Enter the 2020 anticipated collection rate certified by the collector. [31] | 100.00 % |
| | B. Enter the 2019 actual collection rate | 94.00 % |
| | C. Enter the 2018 actual collection rate | 0.99 % |
| | D. Enter the 2017 actual collection rate | 0.99 % |
| 33. | 2020 debt adjusted for collections. Divide Line 31 by Line 32. 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 2020 to the result. | 1,044,838 |
| 34. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 370,168,770 |
| 35. | 2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | 0.282259 |
| 36. | 2020 voter-approval tax rate. Add Lines 28 and 36. 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 36 [32] | 1.200459 |

STEP 3: Additional Rollback Protection for Pollution Control

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 step 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 | Activity | 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 collector with a copy of the letter.[34] | \$0 |
| 38. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$370,168.770 |
| 39. | Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100. | \$.000000 |
| 40. | 2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$1.200459 |

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|-----------------------------------|------------|
| No-new-revenue tax rate (Line 24) | \$1.113168 |
| Voter-Approval Tax Rate (Line 40) | \$1.200459 |

STEP 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

8-7-2020
Date

2020 Tax Rate Calculation Worksheet

School Districts

Date: 10/02/2020 11:04 AM

2020 Normangee ISD

936-396-3111

School District's Name

Phone (area code and number)

PO Drawer 219, Normangee, TX, 77871

<https://www.normangeeisd.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 only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

This worksheet is provided to assist taxing units in determining tax rates. 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.

| Line | No-New-Revenue Tax Rate Activity | Amount/Rate |
|------|---|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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] | \$345,259,509 |
| 2. | 2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[2] | \$48,577,078 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$296,682,431 |
| 4. | 2019 total adopted tax rate | \$1.360000 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6. | 0 |
| 8. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$296,682,431 |
| 9. | 2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. 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 freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$34,150 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$542,894 |

| | | | |
|-----|--|---------------|---------------|
| | C. Value loss. Add A and B.[6] | | \$577,044 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | | |
| | A. 2019 market value: | \$1,170,488 | |
| | B. 2020 productivity or special appraised value: | \$43,560 | |
| | C. Value loss. Subtract B from A.[7] | | \$1,126,928 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | | \$1,703,972 |
| 13. | 2019 adjusted taxable value. Subtract Line 12 from Line 8. | | \$294,978,459 |
| 14. | Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100. | | \$4,011,707 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | | \$3,560 |
| 16. | Adjusted 2019 levy with refunds Add Lines 14 and 15.[9] 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 2019 from the result. | | \$4,015,267 |
| 17. | Total 2020 taxable value on the 2020 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] | | |
| | A. Certified values. [11] | \$370,724,504 | |
| | B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: | \$0 | |
| | C. Total value. Subtract B from A. | | \$370,724,504 |
| 18. | Total value of properties under protest or not included on certified appraisal roll. [12] | | |
| | A. 2020 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] | \$1,394,030 | |
| | B. 2020 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]> | \$0 | |
| | C. Total value under protest or not certified:. Add A and B. | | \$1,394,030 |
| 19. | 2020 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15] | | \$52,822,273 |
| 20. | 2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | | \$319,296,261 |
| 21. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district. | | \$0 |
| 22. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 | | \$2,802,884 |

| | | | |
|-----|--|--|-------------------|
| | must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement. | | |
| 23. | Total adjustments to the 2020 taxable value. Add Lines 21 and 22. | | \$2,802,884 |
| 24. | Adjusted 2020 taxable value. Subtract Line 23 from Line 20. | | \$316,493,377 |
| 25. | 2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100. | | \$1.268673 /\$100 |

- [1]Tex. Tax Code Section
- [3]Tex. Tax Code Section
- [5]Tex. Tax Code Section
- [7]Tex. Tax Code Section
- [9]Tex. Tax Code Section
- [11]Tex. Tax Code Section
- [13]Tex. Tax Code Section
- [15]Tex. Tax Code Section

- [2]Tex. Tax Code Section
- [4]Tex. Tax Code Section
- [6]Tex. Tax Code Section
- [8]Tex. Tax Code Section
- [10]Tex. Tax Code Section
- [12]Tex. Tax Code Section
- [14]Tex. Tax Code Section

| Line | Voter Approval Tax Rate Activity | | Amount/Rate |
|------|--|------------|-------------|
| 26. | 2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA. [25] | | \$.916400 |
| 27. | 2020 enrichment tax rate (DTR). Enter the greater of A and B. [26] | | \$.050000 |
| | A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) | \$.040000 | |
| | B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$.04 per \$100. [27] | \$.050000 | |
| 28. | 2020 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$.17 and the product of the state compression percentage multiplied by \$1.00. [28] | | \$.966400 |
| 29. | Total 2020 debt to be paid with property tax revenue. | | |
| | Debt means the interest and principal that will be paid on the debts that: (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 and M&O expenses. | | |
| | A. Debt includes contractual payments to the 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. Enter debt amount: | 1,217,000 | |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 | |
| | 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. | 0 | |
| | D. Adjust debt: Subtract B from C and from A. | | 1,217,000 |
| 30. | Certified 2019 excess debt collections. Enter the amount certified by the collector. [29] | | 1,931 |
| 31. | Adjusted 2020 debt. Subtract line 30 from line 29D. | | 1,215,069 |
| 32. | 2020 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] | | 100.00 % |
| | A. Enter the 2020 anticipated collection rate certified by the collector. [31] | 100.00 % | |
| | B. Enter the 2019 actual collection rate | 101.00 % | |
| | C. Enter the 2018 actual collection rate | 99.00 % | |
| | D. Enter the 2017 actual collection rate | 99.00 % | |
| 33. | 2020 debt adjusted for collections. Divide Line 31 by Line 32. 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 2020 to the result. | | 1,215,069 |
| 34. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | | 319,296,261 |
| 35. | 2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | | 0.380545 |
| 36. | 2020 voter-approval tax rate. Add Lines 28 and 35. 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] | | 1.346945 |

STEP 3: Additional Rollback Protection for Pollution Control

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 step 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 | Activity | 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 collector with a copy of the letter.[34] | \$0 |
| 38. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$319,296,261 |
| 39. | Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100. | \$.000000 |
| 40. | 2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$1.346945 |

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|-----------------------------------|------------|
| No-new-revenue tax rate (Line 24) | \$1.268673 |
| Voter-Approval Tax Rate (Line 40) | \$1.346945 |

STEP 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

print here Robin Shafer
Printed Name of Taxing Unit Representative

sign here Robin Shafer
Taxing Unit Representative

10/2/2020
Date

2020 Tax Rate Calculation Worksheet

School Districts

Date: 10/01/2020 03:36 PM

2020 Oakwood ISD

903-545-2600

School District's Name

Phone (area code and number)

631 N Holly Street, Oakwood, TX, 75855

<https://www.oakwoodisd.net>

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 only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

This worksheet is provided to assist taxing units in determining tax rates. 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.

| Line | No-New-Revenue Tax Rate Activity | Amount/Rate |
|------|---|---------------|
| 1. | 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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] | \$164,260,175 |
| 2. | 2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[2] | \$8,215,142 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$156,045,033 |
| 4. | 2019 total adopted tax rate | \$1.174400 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. | |
| | A. Original 2019 ARB values: | \$0 |
| | B. 2019 values resulting from final court decisions: | \$0 |
| | C. 2019 value loss. Subtract B from A.[3] | \$0 |
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2019 ARB certified value | 0 |
| | B. 2019 disputed value: | 0 |
| | C. 2019 undisputed value Subtract B from A.[4] | 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6. | 0 |
| 8. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$156,045,033 |
| 9. | 2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5] | \$0 |
| 10. | 2019 taxable value lost because property first qualified for an exemption in 2020. 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 freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. | |
| | A. Absolute exemptions. Use 2019 market value: | \$0 |
| | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: | \$440,325 |

| | | | |
|-----|--|---------------|---------------|
| | C. Value loss. Add A and B.[6] | | \$440,325 |
| 11. | 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. | | |
| | A. 2019 market value: | \$698,652 | |
| | B. 2020 productivity or special appraised value: | \$21,075 | |
| | C. Value loss. Subtract B from A.[7] | | \$677,577 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | | \$1,117,902 |
| 13. | 2019 adjusted taxable value. Subtract Line 12 from Line 8. | | \$154,927,131 |
| 14. | Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100. | | \$1,819,464 |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8] | | \$2,573 |
| 16. | Adjusted 2019 levy with refunds Add Lines 14 and 15.[9] 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 2019 from the result. | | \$1,822,037 |
| 17. | Total 2020 taxable value on the 2020 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] | | |
| | A. Certified values. [11] | \$173,872,712 | |
| | B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: | \$0 | |
| | C. Total value. Subtract B from A. | | \$173,872,712 |
| 18. | Total value of properties under protest or not included on certified appraisal roll. [12] | | |
| | A. 2020 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] | \$497,103 | |
| | B. 2020 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]> | \$0 | |
| | C. Total value under protest or not certified:. Add A and B. | | \$497,103 |
| 19. | 2020 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15] | | \$9,053,886 |
| 20. | 2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | | \$165,315,929 |
| 21. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district. | | \$0 |
| 22. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 | | \$994,716 |

| | | | |
|-----|--|--|-------------------|
| | must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement. | | |
| 23. | Total adjustments to the 2020 taxable value. Add Lines 21 and 22. | | \$994,716 |
| 24. | Adjusted 2020 taxable value. Subtract Line 23 from Line 20. | | \$164,321,213 |
| 25. | 2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100. | | \$1.108826 /\$100 |

- [1]Tex. Tax Code Section
- [3]Tex. Tax Code Section
- [5]Tex. Tax Code Section
- [7]Tex. Tax Code Section
- [9]Tex. Tax Code Section
- [11]Tex. Tax Code Section
- [13]Tex. Tax Code Section
- [15]Tex. Tax Code Section

- [2]Tex. Tax Code Section
- [4]Tex. Tax Code Section
- [6]Tex. Tax Code Section
- [8]Tex. Tax Code Section
- [10]Tex. Tax Code Section
- [12]Tex. Tax Code Section
- [14]Tex. Tax Code Section

| Line | Voter Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 26. | 2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA.[25] | \$.916400 |
| 27. | 2020 enrichment tax rate (DTR). Enter the greater of A and B.[26] | \$.060000 |
| | A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) | \$.060000 |
| | B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. [27] | \$.000000 |
| 28. | 2020 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$.17 and the product of the state compression percentage multiplied by \$1.00. [28] | \$.976400 |
| 29. | Total 2020 debt to be paid with property tax revenue. | |
| | Debt means the interest and principal that will be paid on the debts that: (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 and M&O expenses. | |
| | A. Debt includes contractual payments to the 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. Enter debt amount: | 358,807 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | 0 |
| | 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. | 0 |
| | D. Adjust debt: Subtract B from C and from A. | 358,807 |
| 30. | Certified 2019 excess debt collections. Enter the amount certified by the collector.[29] | 0 |
| 31. | Adjusted 2020 debt. Subtract line 30 from line 29D. | 358,807 |
| 32. | 2020 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] | 100.00 % |
| | A. Enter the 2020 anticipated collection rate certified by the collector. [31] | 100.00 % |
| | B. Enter the 2019 actual collection rate | 99.00 % |
| | C. Enter the 2018 actual collection rate | 98.00 % |
| | D. Enter the 2017 actual collection rate | 99.00 % |
| 33. | 2020 debt adjusted for collections. Divide Line 31 by Line 32. 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 2020 to the result. | 358,807 |
| 34. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | 165,315,929 |
| 35. | 2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | 0.217043 |
| 36. | 2020 voter-approval tax rate. Add Lines 28 and 35. 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] | 1.193443 |

STEP 3: Additional Rollback Protection for Pollution Control

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 step 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 | Activity | 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 collector with a copy of the letter.[34] | \$0 |
| 38. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$165.315.929 |
| 39. | Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100. | \$.000000 |
| 40. | 2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$1.193443 |

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24)

\$1.108826

Voter-Approval Tax Rate(Line 40)

\$1.193443

STEP 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

print here Mobin Shafer
Printed Name of Taxing Unit Representative

sign here Mobin Shafer
Taxing Unit Representative

Date 10/1/2020