

EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 30 GRAPELAND I.S.D.

1. 2016 Total Taxable Value	269,606,680
2. 2016 Taxable value of over-65/Disabled Homesteads with tax Ceiling	30,591,300
3. Preliminary 2016 Adjusted tax value	239,015,380
4. 2016 Total Tax Rate	1.146 / \$100
5. 2016 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
REDUCED APPRAISED VALUE.	
5A. 2016 Original ARB Value	0
5B. 2016 Values resulting from court decisions	0
5C. 2016 Value Loss	0
6. 2016 Taxable value, adjusted for court ordered reductions	239,015,380
7. 2016 Taxable value of property in Territory Deannexed After Jan 1, 2016	0
8. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2017.	
8A. Absolute Exemptions. Use 2016 Market Value	40,590
8B. Partial Exemptions. 2017 exemption amount or 2017 percent exemption times 2016 value.	1,636,500
8C. Value Loss	1,677,090
9. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2016 Market Value	2,168,550
9B. 2017 Productivity Or Special Appraised Value	0
9C. Value Loss	2,168,550
10. Total Adjustments For Lost Value	3,845,640
11. 2016 Adjusted Taxable Value	235,169,740
12. 2016 Adjusted Taxes	2,695,045.22
13. Taxes Refunded For Years Preceding Tax Year 2016	0
14. 2016 Adjusted taxes with refunds	2,695,045.22
15. TOTAL 2017 TAXABLE VALUE ON THE 2017 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	251,718,590
15B. Pollution Control Exemptions	0
15C. Total 2017 value.	251,718,590
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2017 Taxable Value of properties under protest.	0
16B. 2017 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	0
17. 2017 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	276,451
18. 2017 Total Taxable Value	251,442,139
19. 2017 Total Taxable Value of properties annexed after Jan 2016	0
20. 2017 Total Taxable value of new improvements and new personal property	7,748,330
21. Total adjustments to 2017 taxable value	7,748,330
22. 2017 Adjusted Taxable value	243,693,809
23. 2017 Effective Tax Rate	1.105914 / \$100

2017 ROLLBACK TAX RATE WORKSHEET

24. 2016 Maintenance And Operations Tax Rate	1.04 / \$100
25. 2017 Maintenance and Operations compressed rate	0.693368 / \$100
26. 2017 Rollback maintenance and operation rate.	
26A. Compressed or Rollback M&O Rate + 0.04	0
26B. Enter Line 51 from the "State Aid Template" + 0.04	0
26C. Enter the lesser of Rate A or Rate B.	0 / \$100
27. Debt to be paid with 2017 property taxes and sales tax revenue	704,814.00
28. 2016 Certified excess debt collection	0.00
29. Adjusted 2017 debt	704,814.00
30. Certified 2017 anticipated collection Rate Percent	1.00 %
31. 2017 Debt adjusted for collection	704,814.00
32. 2017 captured appraised value of real property in a Tax Increment Financing	

EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 30 GRAPELAND I.S.D.

33. 2017 Total taxable value	251442139
34. 2017 Debt Tax Rate	0.280308 / \$100
35. 2017 Rollback Tax Rate	0.280308 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	0
37. 2017 Total Taxable value	251442139
38. Additional rate for For Pollution Control	0 / \$100
39. 2017 Rollback tax rate adjusted for Pollution Control	0.280308 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 30 GRAPELAND I.S.D.

1. 2017 Total Taxable Value	282,787,680
2. 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	31,069,090
3. Preliminary 2017 Adjusted tax value	251,718,590
4. 2017 Total Tax Rate	1.32 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	251,718,590
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	308,850
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	1,771,770
8C. Value Loss	2,080,620
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	1,310,290
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	1,310,290
10. Total Adjustments For Lost Value	3,390,910
11. 2017 Adjusted Taxable Value	248,327,680
12. 2017 Adjusted Taxes	3,277,925.38
13. Taxes Refunded For Years Preceding Tax Year 2017	648.75
14. 2017 Adjusted taxes with refunds	3,278,574.13
15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	255,750,530
15B. Pollution Control Exemptions	0
15C. Total 2018 value.	255,750,530
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2018 Taxable Value of properties under protest.	0
16B. 2018 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	0
17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	316,188
18. 2018 Total Taxable Value	255,434,342
19. 2018 Total Taxable Value of properties annexed after Jan 2017	0
20. 2018 Total Taxable value of new improvements and new personal property	3,564,300
21. Total adjustments to 2018 taxable value	3,564,300
22. 2018 Adjusted Taxable value	251,870,042
23. 2018 Effective Tax Rate	1.301692 / \$100

2018 ROLLBACK TAX RATE WORKSHEET

24. 2017 Maintenance And Operations Tax Rate	1.04 / \$100
25. 2018 Maintenance and Operations compressed rate	0.693368 / \$100
26. 2018 Rollback maintenance and operation rate.	
26A. Compressed or Rollback M&O Rate + 0.04	0
26B. Enter Line 51 from the "State Aid Template" + 0.04	0
26C. Enter the lesser of Rate A or Rate B.	0 / \$100
27. Debt to be paid with 2018 property taxes and sales tax revenue	707,500.00
28. 2017 Certified excess debt collection	0.00
29. Adjusted 2018 debt	707,500.00
30. Certified 2018 anticipated collection Rate Percent	100 %
31. 2018 Debt adjusted for collection	7,075.00
32. 2018 captured appraised value of real property in a Tax Increment Financing	

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 30 GRAPELAND I.S.D.

33. 2018 Total taxable value	255434342
34. 2018 Debt Tax Rate	0.002769 / \$100
35. 2018 Rollback Tax Rate	0.002769 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	0
37. 2018 Total Taxable value	480863890
38. Additional rate for For Pollution Control	0 / \$100
39. 2018 Rollback tax rate adjusted for Pollution Control	0.001818 / \$100

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

School District's Name

Grapeland ISD

Phone (area code and number)

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 effective tax rate and rollback tax rate for the taxing unit.

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

The Comptroller's office provides this sample 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.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 255,750,530
2.	2018 tax ceilings and Chapter 313 limitations.		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹	\$ 316,188	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ²	\$ -	
2. C.	Add A and B.		\$ 316,188
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 255,434,342
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.320000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		
5. A.	Original 2018 ARB values:	\$ -	
5. B.	2018 values resulting from final court decisions:	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 255,434,342
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ -

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 exemptions.		
8.	A. Absolute exemptions. Use 2018 market value:	\$ -	
	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:		
	... +	\$ 551,280	
8.	C. Value loss. Add A and B.		\$ 551,280
	2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9.	A. 2018 market value:	\$ -	
9.	B. 2019 productivity or special appraised value:	\$ -	
9.	C. Value loss. Subtract B from A.		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 551,280
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		\$ 254,883,062
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 3,364,456.42
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.		\$ 35,291.57
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.		\$ 3,399,747.99
15.	Total 2019 taxable value on the 2019 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 17). These homesteads include homeowners age 65 or older or disabled.		
	A. Certified values only:3	\$ 340,544,995	
15.	B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$ -	
15.	C. Total value. Subtract B from A.		\$ 340,544,995
	Total value of properties under protest or not included on certified appraisal roll.		
16.	A. 2019 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.	\$ -	
16.	B. 2019 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 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).	\$ -	
16.	C. Total value under protest or not certified. Add A and B.		\$ -

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
17.	2019 tax ceilings and Chapter 313 limitations.		
17. A.	Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$ 39,582,165	
17. B.	Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵	\$ -	
17. C.	Add A and B.		\$ 39,582,165
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 300,962,830
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.		\$ -
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement.		\$ 23,833,360
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ 23,833,360
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 277,129,470
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.		1.226772
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.		0.000000

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the voter-approval tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
25.	2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). state compression percentage	0%	
25. A.	The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00	0.000000	
25. (i)	2018 M&O	0.000000	
(i) DTR reduction		0.000000	
(i) 2018 M&O – (\$1.00 + DTR reduction)		0.000000	
25. B.	The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	0.000000	
25. C.	Add A and B.		0.000000

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
26.	Total 2019 debt to be paid with property 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 school district's budget as M&O expenses.		
26.	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:	\$ 703,100.00	
26.	B. Subtract unencumbered fund amount used to reduce total debt.	\$ 2,383,021.00	
26.	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.	\$ -	
26.	D. Adjust debt: Subtract B and C from A.		\$ (1,679,921.00)
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$ -
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.		\$ (1,679,921.00)
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.0000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.		\$ (1,679,921.00)
31.	2019 total taxable value. Enter amount on line 18.		\$ 300,962,830
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.		-0.558182
33.	2019 voter-approval tax rate. Add lines 25 and 32.		-0.558182

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

Line	Additional Rollback for Pollution Control Activity	Amount/Rate	Amount/Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷		\$ -
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.		\$ 300,962,830
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.		0.000000
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.		-0.558182

⁶ Tex. Tax Code § 26.045(d)⁷ Tex. Tax Code § 26.045(i)**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	1.226772
Voter-Approval Tax Rate (Line 33)	-0.558182
Rollback tax rate adjusted for pollution control (Line 37)	-0.558182

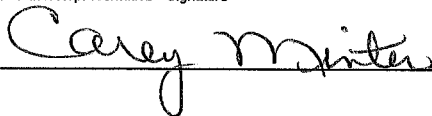
SECTION 5: School District Representative Name and Signature

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

Printed Name of School District Representative

School District Representative - Signature

Date



2020 Tax Rate Calculation Worksheet

School Districts

Date: 08/18/2020 09:24 AM

2020 Grapeland ISD

School District's Name

936-544-9655

Phone (area code and number)

1512-B Loop 304 E, Crockett, TX, 75835

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]	\$340,544,995
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]	\$39,582,165
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$300,962,830
4.	2019 total adopted tax rate	\$.970000
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.	
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$300,962,830
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:	\$67,370
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$349,240

	C. Value loss. Add A and B.[6]	\$416,610
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.	\$416,610
13.	2019 adjusted taxable value. Subtract Line 12 from Line 8.	\$300,546,220
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100.	\$2,915,298
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]	\$3,180
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.	\$2,918,478
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]	\$336,365,320
	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:	\$4,826,620
	C. Total value. Subtract B from A.	\$331,538,700
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]	\$218,380
	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.	\$218,380
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]	\$45,771,275
20.	2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$285,985,805
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	\$1,982,240

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.	\$1,982,240
24.	Adjusted 2020 taxable value. Subtract Line 23 from Line 20.	\$284,003,565
25.	2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.027620 /\$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

[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

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]	\$.000000
27.	2020 enrichment tax rate (DTR). Enter the greater of A and B. [26]	\$.000000
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	\$.000000
	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 \$0.17 and the product of the state compression percentage multiplied by \$1.00. [28]	\$.000000
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:	0
	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.	0
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.	0
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	0.97 %
	C. Enter the 2018 actual collection rate	100.00 %
	D. Enter the 2017 actual collection rate	100.00 %
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.	0
34.	2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	285,985,805
35.	2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	0.000000
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]	0.000000

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> .	\$285.985.805
39.	Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100.	\$0.000000
40.	2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$0.000000

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24)

\$1.027620

Voter-Approval Tax Rate (Line 40)

\$0.000000

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

Carey Minter
Printed Name of Taxing Unit Representative

sign here

Carey Minter
Taxing Unit Representative

Date

7-25-20

2021 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

GRAPELAND ISD

Date: 07/28/2021 02:27 PM

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

Phone (area code and number)
School District's Website Address

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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).	\$379,066,169
2. 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	\$45,614,975
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$333,451,194
4. 2020 total adopted tax rate .	\$1.114300/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:	\$0
A. Original 2020 ARB Values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	\$0
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5 and 6.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$333,451,194
9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$790,380
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$588,140
C. Value loss. Add A and B.	\$1,378,520
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$27,010
B. 2021 productivity or special appraised value:	\$460
C. Value loss. Subtract B from A.	\$26,550
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$1,405,070
13. Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	\$332,046,124
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$3,699,989
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020.	\$262
16. Adjusted 2020 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 with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.	\$3,700,251
17. Total 2021 taxable value on the 2021 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.	\$435,276,505
A. Certified values only: ³	\$-4,110,780
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:	
C. Total 2021 value. Subtract B from A.	\$431,165,725
18. Total value of properties under protest or not included on certified appraisal roll.	
A. 2021 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.	\$0
B. 2021 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.	\$0
C. Total value under protest or not certified: Add A and B.	\$0
19. 2021 tax ceilings Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$52,106,775
20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$379,058,950
21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement.	\$3,371,540
23. Total adjustments to the 2021 taxable value. Add Lines 21 and 22.	\$3,371,540
24. Adjusted 2021 taxable value. Subtract Line 23 from Line 20.	\$375,687,410
25. 2021 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$0.984928/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

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

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

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

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

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

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

[illegible]

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%

A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	104.00%
C. Enter the 2019 actual collection rate	97.00%
D. Enter the 2018 actual collection rate	100.00%
33. 2021 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 2021 to the result.	\$711,088
34. 2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$379,058,950
35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.	\$0.187592/\$100
36. 2021 voter-approval tax rate. Adds 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.	\$1.059592/\$100

SECTION 3: Voter-Approval Tax Rate Adjustment 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 section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$0
38. 2021 total taxable value. Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$379,058,950
39. Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
40. 2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.059592/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

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

Prior Year Disaster Adjustment Worksheet	Amount/Rate
41. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
42. 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
43. Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	N/A
44. 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate

\$0.984928

Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate

As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44.

\$1.059592

Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

print here

Printed Name of School District Representative

sign here

School District Representative

Carey Winter

Date

7-28-21