

## EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: 10 CITY OF CROCKETT

|   |                  |
|---|------------------|
| 1. 2015 Total Taxable Value   | 250,975,252      |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2015 Taxable value of over-65/Disabled Homesteads with tax Ceiling                                      | 0                |
| 3. Preliminary 2015 Adjusted tax value  | 250,975,252      |
| 4. 2015 Total Tax Rate  | 0.568834 / \$100 |
| 5. 2015 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS<br>REDUCED APPRAISED VALUE.   |                  |
| 5A. 2015 Original ARB Value   | 0                |
| 5B. 2015 Values resulting from court decisions  | 0                |
| 5C. 2015 Value Loss   | 0                |
| 6. 2015 Taxable value, adjusted for court ordered reductions  | 250,975,252      |
| 7. 2015 Taxable value of property in Territory Deannexed After Jan 1, 2015  | 0                |
| 8. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2016.  |                  |
| 8A. Absolute Exemptions. Use 2015 Market Value  | 209,120          |
| 8B. Partial Exemptions. 2016 exemption amount or 2016 percent exemption times 2015 value.   | 1,038,070        |
| 8C. Value Loss  | 1,247,190        |
| 9. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL |                  |
| 9A. 2015 Market Value   | 5,820            |
| 9B. 2016 Productivity Or Special Appraised Value  | 0                |
| 9C. Value Loss  | 5,820            |
| 10. Total Adjustments For Lost Value  | 1,253,010        |
| 11. 2015 Adjusted Taxable Value   | 249,722,242      |
| 12. 2015 Adjusted Taxes   | 1,420,505.02     |
| 13. Taxes Refunded For Years Preceding Tax Year 2015  | 0                |
| 14. Taxes in tax increment financing for tax year 2015  | 0                |
| 15. 2015 Adjusted taxes with refunds  | 1,420,505.02     |
| 16. TOTAL 2016 TAXABLE VALUE ON THE 2016 CERTIFIED APPRAISAL ROLL   |                  |
| 16A. Certified Values only  | 267,435,288      |
| 16B. Counties: railroad rolling stock   | 0                |
| 16C. Pollution Control Exemptions   | 0                |
| 16D. Tax Increment Financing  | 0                |
| 16E. Total 2016 value.  | 267,435,288      |
| 17. Total Value of properties under protest or not included in certified appraisal roll   |                  |
| 17A. 2016 Taxable Value of properties under protest.  | 0                |
| 17B. 2016 Value of properties not under protest or included on certified appraisal roll   | 0                |
| 17C. Total value under protest or not certified.  | 0                |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0                             | 0                |
| 19. 2016 Total Taxable Value  | 267,435,288      |
| 20. 2016 Total Taxable Value of properties annexed after Jan 2015   | 0                |
| 21. 2016 Total Taxable value of new improvements and new personal property  | 2,236,560        |
| 22. Total adjustments to 2016 taxable value   | 2,236,560        |
| 23. 2016 Adjusted Taxable value   | 265,198,728      |
| 24. 2016 Effective Tax Rate   | 0.535637 / \$100 |
| 25. Counties Only: Total of All 2016 Effective Tax Rate   | / \$100          |
| 2016 <u>ROLLBACK TAX RATE WORKSHEET</u>   |                  |
| 26. 2015 Maintenance And Operations Tax Rate  | 0.410479 / \$100 |
| 27. 2015 Adjusted Taxable Value   | 249,722,242      |
| 28. 2015 Maintenance And Operations Taxes   |                  |
| 28A. Multiply Line 26 by Line 27 and Divide By 100  | 1,025,057        |
| 28B. Additional Sales Tax   | 0                |
| 28C. Counties: state criminal justice mandate   | 0                |
| 28D. Transferring Function  | 0                |
| 28E. Taxes Refunded For Years Preceding 2015  | 0                |

## EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: 10 CITY OF CROCKETT

|  |                  |
|--|------------------|
| 28F. Enhanced indigent health expenditure                          | 0                |
| 28G. Taxes in TIF  | 0                |
| 28H. Adjusted M&O Taxes  | 1,025,057        |
| 29. 2016 ADJUSTED TAXABLE VALUE                                    | 265,198,728      |
| 30. 2016 Effective Rollback Maintenance And Operations Rate        | 0.386524 / \$100 |
| 31. 2016 Rollback Maintenance And Operations Rate                  | 0.417445 / \$100 |
| 32. Debt to be paid with 2016 property taxes and sales tax revenue | 269,995.00       |
| 33. 2015 Certified excess debt collection                          | 0.00             |
| 34. Adjusted 2016 debt   | 269,995.00       |
| 35. Certified 2016 anticipated collection Rate Percent             | 100 %            |
| 36. 2016 Debt adjusted for collection                              | 2,699.95         |
| 37. 2016 Total taxable value                                       | 267,435,288      |
| 38. 2016 Debt Tax Rate   | 0.001009 / \$100 |
| 39. 2016 Rollback Tax Rate   | 0.418454 / \$100 |
| 40. Counties Only: 2016 Rollback tax rate                          | 0 / \$100        |

ADDITIONAL SALES TAX WORKSHEET

|  |                  |
|--|------------------|
| 41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late | 0                |
| 42. Estimated sales tax revenue for previous 4 quarters.                         | 0                |
| 43. 2016 Total Taxable value   | 267,435,288      |
| 44. Sales tax adjustment rate  | 0 / \$100        |
| 45. 2016 Effective Tax Rate, unadjusted For Sales Tax                            | 0.535637 / \$100 |
| 46. 2016 Effective Tax Rate adjusted For Sales Tax                               | 0.535637 / \$100 |
| 47. 2016 Rollback Tax Rate, unadjusted For Sales Tax                             | 0.418454 / \$100 |
| 48. 2016 Rollback tax rate adjusted for sales tax                                | 0.418454 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

|   |                  |
|---|------------------|
| 49. Certified expenses from TCEQ                          | 0                |
| 50. 2016 Total Taxable value                              | 267,435,288      |
| 51. Additional rate for For Pollution Control             | 0 / \$100        |
| 52. 2016 Rollback tax rate adjusted for Pollution Control | 0.418454 / \$100 |

## EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 10 CITY OF CROCKETT

|   |                  |
|---|------------------|
| 1. 2016 Total Taxable Value   | 267,435,288      |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable value of over-65/Disabled Homesteads with tax Ceiling                                      | 0                |
| 3. Preliminary 2016 Adjusted tax value  | 267,435,288      |
| 4. 2016 Total Tax Rate  | 0.533823 / \$100 |
| 5. 2016 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS<br>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  | 267,435,288      |
| 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  | 224,330          |
| 8B. Partial Exemptions. 2017 exemption amount or 2017 percent exemption times 2016 value.   | 1,098,410        |
| 8C. Value Loss  | 1,322,740        |
| 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   | 0                |
| 9B. 2017 Productivity Or Special Appraised Value  | 0                |
| 9C. Value Loss  | 0                |
| 10. Total Adjustments For Lost Value  | 1,322,740        |
| 11. 2016 Adjusted Taxable Value   | 266,112,548      |
| 12. 2016 Adjusted Taxes   | 1,420,569.99     |
| 13. Taxes Refunded For Years Proceeding Tax Year 2016   | 0                |
| 14. Taxes in tax increment financing for tax year 2016  | 0                |
| 15. 2016 Adjusted taxes with refunds  | 1,420,569.99     |
| 16. TOTAL 2017 TAXABLE VALUE ON THE 2017 CERTIFIED APPRAISAL ROLL   |                  |
| 16A. Certified Values only  | 243,904,390      |
| 16B. Counties: railroad rolling stock   | 0                |
| 16C. Pollution Control Exemptions   | 0                |
| 16D. Tax Increment Financing  | 0                |
| 16E. Total 2017 value.  | 243,904,390      |
| 17. Total Value of properties under protest or not included in certified appraisal roll   |                  |
| 17A. 2017 Taxable Value of properties under protest.  | 0                |
| 17B. 2017 Value of properties not under protest or included on certified appraisal roll   | 0                |
| 17C. Total value under protest or not certified.  | 0                |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0                             | 0                |
| 19. 2017 Total Taxable Value  | 243,904,390      |
| 20. 2017 Total Taxable Value of properties annexed after Jan 2016   | 0                |
| 21. 2017 Total Taxable value of new improvements and new personal property  | 1,525,390        |
| 22. Total adjustments to 2017 taxable value   | 1,525,390        |
| 23. 2017 Adjusted Taxable value   | 242,379,000      |
| 24. 2017 Effective Tax Rate   | 0.586094 / \$100 |
| 25. Counties Only: Total of All 2017 Effective Tax Rate   | / \$100          |
| 2017 <u>ROLLBACK TAX RATE WORKSHEET</u>   |                  |
| 26. 2016 Maintenance And Operations Tax Rate  | 0.392974 / \$100 |
| 27. 2016 Adjusted Taxable Value   | 266,112,548      |
| 28. 2016 Maintenance And Operations Taxes   |                  |
| 28A. Multiply Line 26 by Line 27 and Divide By 100  | 1,045,753        |
| 28B. Additional Sales Tax   | 0                |
| 28C. Counties: state criminal justice mandate   | 0                |
| 28D. Transferring Function  | 0                |
| 28E. Taxes Refunded For Years Preceeding 2016   | 0                |

## EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 10 CITY OF CROCKETT

|  |                  |
|--|------------------|
| 28F. Enhanced indigent health expenditure                          | 0                |
| 28G. Taxes in TIF  | 0                |
| 28H. Adjusted M&O Taxes  | 1,045,753        |
| 29. 2017 ADJUSTED TAXABLE VALUE                                    | 242,379,000      |
| 30. 2017 Effective Rollback Maintenance And Operations Rate        | 0.431453 / \$100 |
| 31. 2017 Rollback Maintenance And Operations Rate                  | 0.465969 / \$100 |
| 32. Debt to be paid with 2017 property taxes and sales tax revenue | 301,168.00       |
| 33. 2016 Certified excess debt collection                          | 0.00             |
| 34. Adjusted 2017 debt   | 301,168.00       |
| 35. Certified 2017 anticipated collection Rate Percent             | 98 %             |
| 36. 2017 Debt adjusted for collection                              | 307,314.29       |
| 37. 2017 Total taxable value                                       | 243,904,390      |
| 38. 2017 Debt Tax Rate   | 0.125997 / \$100 |
| 39. 2017 Rollback Tax Rate   | 0.591966 / \$100 |
| 40. Counties Only: 2017 Rollback tax rate                          | 0 / \$100        |

ADDITIONAL SALES TAX WORKSHEET

|  |                   |
|--|-------------------|
| 41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late | 0                 |
| 42. Estimated sales tax revenue for previous 4 quarters.                         | 0                 |
| 43. 2017 Total Taxable value   | 243,904,390       |
| 44. Sales tax adjustment rate  | 0 / \$100         |
| 45. 2017 Effective Tax Rate, unadjusted For Sales Tax                            | 0.586094 / \$100  |
| 46. 2017 Effective Tax Rate adjusted For Sales Tax                               | 0.586094 / \$100  |
| 47. 2017 Rollback Tax Rate, unadjusted For Sales Tax                             | 13.065753 / \$100 |
| 48. 2017 Rollback tax rate adjusted for sales tax                                | 13.065753 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

|   |                   |
|---|-------------------|
| 49. Certified expenses from TCEQ                          | 0                 |
| 50. 2017 Total Taxable value                              | 243,904,390       |
| 51. Additional rate for For Pollution Control             | 0 / \$100         |
| 52. 2017 Rollback tax rate adjusted for Pollution Control | 13.065753 / \$100 |

## EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 10 CITY OF CROCKETT

|   |                  |
|---|------------------|
| 1. 2017 Total Taxable Value   | 243,904,390      |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling                                      | 0                |
| 3. Preliminary 2017 Adjusted tax value  | 243,904,390      |
| 4. 2017 Total Tax Rate  | 0.586094 / \$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  | 243,904,390      |
| 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  | 33,730           |
| 8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.   | 889,880          |
| 8C. Value Loss  | 923,610          |
| 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   | 12,160           |
| 9B. 2018 Productivity Or Special Appraised Value  | 0                |
| 9C. Value Loss  | 12,160           |
| 10. Total Adjustments For Lost Value  | 935,770          |
| 11. 2017 Adjusted Taxable Value   | 242,968,620      |
| 12. 2017 Adjusted Taxes   | 1,424,024.50     |
| 13. Taxes Refunded For Years Proceeding Tax Year 2017   | 2,073.50         |
| 14. Taxes in tax increment financing for tax year 2017  | 0.00             |
| 15. 2017 Adjusted taxes with refunds  | 1,426,098.00     |
| 16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL   |                  |
| 16A. Certified Values only  | 243,560,080      |
| 16B. Counties: railroad rolling stock   | 0                |
| 16C. Pollution Control Exemptions   | 0                |
| 16D. Tax Increment Financing  | 0                |
| 16E. Total 2018 value.  | 243,560,080      |
| 17. Total Value of properties under protest or not included in certified appraisal roll   |                  |
| 17A. 2018 Taxable Value of properties under protest.  | 0                |
| 17B. 2018 Value of properties not under protest or included on certified appraisal roll   | 0                |
| 17C. Total value under protest or not certified.  | 0                |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0                             | 0                |
| 19. 2018 Total Taxable Value  | 243,560,080      |
| 20. 2018 Total Taxable Value of properties annexed after Jan 2017   | 0                |
| 21. 2018 Total Taxable value of new improvements and new personal property  | 630,540          |
| 22. Total adjustments to 2018 taxable value   | 630,540          |
| 23. 2018 Adjusted Taxable value   | 242,929,540      |
| 24. 2018 Effective Tax Rate   | 0.587041 / \$100 |
| 25. Counties Only: Total of All 2018 Effective Tax Rate   | / \$100          |
| 2018 <u>ROLLBACK TAX RATE WORKSHEET</u>   |                  |
| 26. 2017 Maintenance And Operations Tax Rate  | 0.460097 / \$100 |
| 27. 2017 Adjusted Taxable Value   | 242,968,620      |
| 28. 2017 Maintenance And Operations Taxes   |                  |
| 28A. Multiply Line 26 by Line 27 and Divide By 100  | 1,117,891        |
| 28B. Additional Sales Tax   | 0                |
| 28C. Counties: state criminal justice mandate   | 0                |
| 28D. Transferring Function  | 0                |
| 28E. Taxes Refunded For Years Preceeding 2017   | 0                |

## EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 10 CITY OF CROCKETT

|  |                  |
|--|------------------|
| 28F. Enhanced indigent health expenditure                          | 0                |
| 28G. Taxes in TIF  | 0                |
| 28H. Adjusted M&O Taxes  | 1,117,891        |
| 29. 2018 ADJUSTED TAXABLE VALUE                                    | 242,929,540      |
| 30. 2018 Effective Rollback Maintenance And Operations Rate        | 0.460170 / \$100 |
| 31. 2018 Rollback Maintenance And Operations Rate                  | 0.496983 / \$100 |
| 32. Debt to be paid with 2018 property taxes and sales tax revenue | 502,642.69       |
| 33. 2017 Certified excess debt collection                          | 0.00             |
| 34. Adjusted 2018 debt   | 502,642.69       |
| 35. Certified 2018 anticipated collection Rate Percent             | 100 %            |
| 36. 2018 Debt adjusted for collection                              | 502,642.69       |
| 37. 2018 Total taxable value                                       | 243,560,080      |
| 38. 2018 Debt Tax Rate   | 0.206373 / \$100 |
| 39. 2018 Rollback Tax Rate   | 0.703356 / \$100 |
| 40. Counties Only: 2018 Rollback tax rate                          | 0 / \$100        |

ADDITIONAL SALES TAX WORKSHEET

|  |                  |
|--|------------------|
| 41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late | 0                |
| 42. Estimated sales tax revenue for previous 4 quarters.                         | 0                |
| 43. 2018 Total Taxable value   | 241,179,020      |
| 44. Sales tax adjustment rate  | 0 / \$100        |
| 45. 2018 Effective Tax Rate, unadjusted For Sales Tax                            | 1.087618 / \$100 |
| 46. 2018 Effective Tax Rate adjusted For Sales Tax                               | 1.087618 / \$100 |
| 47. 2018 Rollback Tax Rate, unadjusted For Sales Tax                             | 0 / \$100        |
| 48. 2018 Rollback tax rate adjusted for sales tax                                | 0 / \$100        |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

|   |           |
|---|-----------|
| 49. Certified expenses from TCEQ                          | 0         |
| 50. 2018 Total Taxable value                              | 241179020 |
| 51. Additional rate for For Pollution Control             | 0 / \$100 |
| 52. 2018 Rollback tax rate adjusted for Pollution Control | 0 / \$100 |

## 2019 Sample Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

City of Crockett

Phone (area code and number)

Taxing Unit's 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 effective tax rate and rollback 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.

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

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

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.

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

| Line  | Effective Tax Rate Activity   | Amount/Rate    |
|-------|---|----------------|
| 1.    | <b>2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). <sup>1</sup> | \$ 243,560,080 |
| 2.    | <b>2018 tax ceilings.</b> Counties, cities and junior college districts. Enter 2018 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>  | \$ -           |
| 3.    | <b>Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.  | \$ 243,560,080 |
| 4.    | <b>2018 total adopted tax rate.</b>   | 0.596791       |
| 5.    | <b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b>   |                |
| 5. A. | <b>Original 2018 ARB values:</b> .....  | \$ -           |
| 5. B. | <b>2018 values resulting from final court decisions:</b> .....  | \$ -           |
| 5. C. | <b>2018 value loss.</b> Subtract B from A. <sup>3</sup>   | \$ -           |
| 6.    | <b>2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.   | \$ 243,560,080 |
| 7.    | <b>2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>  | \$ -           |

<sup>1</sup> Tex. Tax Code § 26.012(14)<sup>2</sup> Tex. Tax Code § 26.012(14)<sup>3</sup> Tex. Tax Code § 26.012(13)<sup>4</sup> Tex. Tax Code § 26.012(15)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:

[comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

50-856 • 05-19/3

| Line | Effective Tax Rate Activity  | Amount/Rate     |
|------|--|-----------------|
|      | <b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 or goods-in-transit exemptions. |                 |
| 8.   | <b>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:</b>   | \$ 8,790        |
| 8.   | <b>C. Value loss. Add A and B.</b>   | \$ 568,480      |
|      |  | \$ 577,270.00   |
|      | <b>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.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.  |                 |
| 9.   | <b>A. 2018 market value:</b>   | \$ -            |
| 9.   | <b>B. 2019 productivity or special appraised value:</b>  | \$ -            |
| 9.   | <b>C. Value loss. Subtract B from A.</b>   | \$ -            |
| 10.  | <b>Total adjustments for lost value. Add Lines 7, 8C and 9C.</b>   | \$ -            |
| 11.  | <b>2018 adjusted taxable value. Subtract Line 10 from Line 6</b>   | \$ 577,270      |
| 12.  | <b>Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.</b>  | \$ 242,982,810  |
| 13.  | <b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018.  | \$ 1,450,099.54 |
| 14.  | <b>Taxes in tax increment financing (TIF) for tax year 2018.</b> 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 2019 captured appraised value in Line 16D, enter 0.  | \$ 144.65       |
| 15.  | <b>Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.</b>   | \$ -            |
|      |  | \$ 1,450,244.19 |
| 16.  | <b>Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup>  | \$ 268,479,800  |
| 16.  | <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office.   | \$ -            |
| 16.  | <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property.   | \$ -            |
| 16.  | <b>D. Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>   | \$ -            |
| 16.  | <b>E. Total 2019 value. Add A and B, then subtract C and D.</b>  | \$ 268,479,800  |

<sup>1</sup> Tex. Tax Code § 26.012(15)<sup>4</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(13)<sup>8</sup> Tex. Tax Code § 26.03(c)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code § 26.012<sup>11</sup> Tex. Tax Code § 26.03(c)



| Line | Effective Tax Rate Activity   | Amount/Rate    |
|------|---|----------------|
| 17.  | <b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b>  |                |
| 17.  | <b>A. 2019 taxable value of properties under protest.</b> 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. <sup>13</sup>   | \$ -           |
| 17.  | <b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b><br>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. <sup>14</sup> | \$ -           |
| 17.  | <b>C. Total value under protest or not certified. Add A and B.</b>  | \$ -           |
| 18.  | <b>2019 tax ceilings.</b> Counties, cities and junior colleges 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>   | \$ -           |
| 19.  | <b>2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.   | \$ 268,479,800 |
| 20.  | <b>Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>  | \$ -           |
| 21.  | <b>Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>   | \$ 1,120,110   |
| 22.  | <b>Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.  | \$ 1,120,110   |
| 23.  | <b>2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.  | \$ 267,359,690 |
| 24.  | <b>2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>  | 0.542431       |
| 25.  | <b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>   | 0.000000       |

<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)<sup>13</sup> Tex. Tax Code § 26.01(c)<sup>14</sup> Tex. Tax Code § 26.01(d)<sup>15</sup> Tex. Tax Code § 26.012(6)<sup>16</sup> Tex. Tax Code § 26.012(17)<sup>17</sup> Tex. Tax Code § 26.012(17)<sup>18</sup> Tex. Tax Code § 26.04(c)<sup>19</sup> Tex. Tax Code § 26.04(d)For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

**SECTION 2: Rollback Tax Rate**

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** 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 eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax 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 rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

| Line   | Rollback Tax Rate Activity   | Amount/Rate     |
|--------|--|-----------------|
| 26.    | 2018 maintenance and operations (M&O) tax rate.  | 0.473099        |
| 27.    | 2018 adjusted taxable value. Enter the amount from Line 11.  | \$ 242,982,810  |
| 28.    | 2018 M&O taxes.  |                 |
| 28. A. | Multiply Line 26 by Line 27 and divide by \$100.   | \$ 1,149,549.24 |
| 28. B. | Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.   | \$ -            |
| 28. C. | Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.   | \$ -            |
| 28. D. | Transferring 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 H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. | \$ -            |
| 28. E. | Taxes refunded for years preceding tax year 2018: 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 2018. This line applies only to tax years preceding tax year 2018.   | \$ 1.04         |
| 28. F. | Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.   | \$ -            |
| 28. G. | 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 2019 captured appraised value in Line 16D, enter 0.   | \$ -            |
| 28. H. | Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.  | \$ 1,149,550.28 |
| 29.    | 2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .   | \$ 267,359,690  |
| 30.    | 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  | 0.429963        |
| 31.    | 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  | 0.464360        |

| Line   | Rollback Tax Rate Activity  | Amount/Rate     |
|--------|---|-----------------|
| 32.    | <b>Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses. |                 |
| 32. 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.   | \$ 301,270.00   |
| 32. B. | Subtract unencumbered fund amount used to reduce total debt.  | \$ 994,590.52   |
| 32. C. | Subtract amount paid from other resources.  | \$ -            |
| 32. D. | Adjusted debt. Subtract B and C from A.   | \$ (693,320.52) |
| 33.    | Certified 2018 excess debt collections. Enter the amount certified by the collector.  | \$ -            |
| 34.    | Adjusted 2019 debt. Subtract Line 33 from Line 32D.   | \$ (693,320.52) |
| 35.    | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  | 100%            |
| 36.    | 2019 debt adjusted for collections. Divide Line 34 by Line 35   | \$ (693,320.52) |
| 37.    | 2019 total taxable value. Enter the amount on Line 19.  | \$ 268,479,800  |
| 38.    | 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.  | -0.258239       |
| 39.    | 2019 rollback tax rate. Add Lines 31 and 38.  | 0.206121        |
| 40.    | COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.  | 0.000000        |

**SECTION 3: 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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

| Line       | Activity  | Amount/Rate |
|------------|---|-------------|
| 41.        | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line. | \$ -        |
| 42.        | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of sales tax revenue. <sup>21</sup>  | 0.0000      |
| 42.        | <b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>22</sup>  | \$ -        |
| 42. - or - | <b>Taxing units that adopted the sales tax before November 2018.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.  | \$ -        |
| 42.        | <b>Sales Tax Revenue</b>  | \$ -        |

<sup>20</sup> Tex. Tax Code § 26.041(d)<sup>21</sup> Tex. Tax Code § 26.041(f)<sup>22</sup> Tex. Tax Code § 26.041(d)

| Line | Activity  | Amount/Rate    |
|------|---|----------------|
| 43.  | 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .  | \$ 268,479,800 |
| 44.  | Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.   | 0.000000       |
| 45.  | 2019 effective tax rate, unadjusted for sales tax. <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .  | 0.542431       |
| 46.  | 2019 effective tax rate, adjusted for sales tax.<br>Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018. | 0.000000       |
| 47.  | 2019 rollback tax rate, unadjusted for sales tax. <sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .  | 0.206121       |
| 48.  | 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.  | 0.206121       |

**SECTION 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 | Additional Rollback Protection for Pollution Control Activity   | Amount/Rate    |
|------|---|----------------|
| 49.  | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup> | \$ -           |
| 50.  | 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .  | \$ 268,479,800 |
| 51.  | Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.   | 0.000000       |
| 52.  | 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).   | 0.206121       |

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

|  |          |
|--|----------|
| Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax) ..... | 0.542431 |
| Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) ..... | 0.206121 |
| Rollback tax rate adjusted for pollution control (Line 52) .....                               | 0.206121 |

**SECTION 6: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

Date

*Carey Minter*

<sup>23</sup> Tex. Tax Code § 26.04(c)

<sup>24</sup> Tex. Tax Code § 26.04(c)

<sup>25</sup> Tex. Tax Code § 26.045(d)

<sup>26</sup> Tex. Tax Code § 26.045(i)

# Taxing Units Other Than School Districts or Water Districts

## 2020 Tax Rate Calculation Worksheet

Date: 07/21/2020 03:20 PM

2020 Crockett City

9365449655

Taxing Unit Name

Phone (area code and number)

PO Box 112, Crockett, TX, 75835

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 Form 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.  | \$268,479,800 |
| 2.   | 2019 tax ceilings.   | \$0           |
| 3.   | Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1.                         | \$268,479,800 |
| 4.   | 2019 total adopted tax rate  | \$.596791     |
| 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 court-ordered reductions. Add Line 3 and Line 7             | \$268,479,800 |
|      | 2019 taxable value of property in territory the taxing unit deannexed after Jan.             |               |



| Line | No-New-Revenue Rate Activity  | Amount/Rate   |
|------|---|---------------|
| 9.   | 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. 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. |               |
|      | A. Absolute exemptions. Use 2019 market value:  | \$172,960     |
|      | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:   | \$521,180     |
|      | C. Value loss. Add A and B.   | \$694,140     |
| 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:   | \$10,200      |
|      | B. 2020 productivity or special appraised value:  | \$280         |
|      | C. Value loss. Subtract B from A.   | \$9,920       |
| 12.  | Total adjustments for lost value. Add Lines 9, 10C and 11C.   | \$704,060     |
| 13.  | Adjusted 2019 taxable value. Subtract Line 12 from Line 8   | \$267,775,740 |
| 14.  | Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100</span>  | \$1,598,061   |
| 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]   | \$49          |
| 16.  | Taxes in tax increment financing (TIF) for tax year 2019  | \$0           |
| 17.  | Adjusted 2019 levy with refunds and TIF adjustment.   | \$1,598,110   |
| 18.  | total 2020 taxable value on the 2020 certified appraisal roll today.  |               |
|      | A.Certified values  | \$281,731,870 |
|      | B. Counties   | \$0           |
|      | C. Pollution control and energy storage system exemption  | \$0           |
|      | D. Tax increment financing  | \$0           |
|      | E. Total 2020 value   | \$281,731,870 |
| 19.  | Total value of properties under protest or not included on certified appraisal roll. [13]   |               |
|      | A. 2020 taxable value of properties under protest   | \$301,240     |
|      | B. 2020 value of properties not under protest or included on certified appraisal roll.  | \$0           |
|      | C. Total value under protest or not certified.Add A and B.  | \$301,240     |
| 20.  | 2020 total taxable value. Add Lines 18C and 19C. Subtract Line 20C.   | \$0           |
| 21.  | 2020 total taxable value  | \$282,033,110 |
| 22.  | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019</span>   | \$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   | \$1,367,330   |

| Line | No-New-Revenue Rate Activity  | Amount/Rate      |
|------|---|------------------|
|      | to land. New additions to existing improvements <i>may</i> 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. |                  |
| 24.  | Total adjustments to the 2020 taxable value.  | \$1,367,330      |
| 25.  | Adjusted 2020 taxable value.  | \$280,665,780    |
| 26.  | 2020 NNR tax rate.  | \$.569399 /\$100 |
| 27.  | COUNTIES ONLY.  | \$.569399 /\$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

[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.  | \$ .482288  |
| 29.  | 2019 taxable value, adjusted for court-ordered adjustments. | 268,479,800 |
| 30.  | Total 2019 M&O levy.  | 1,294,845   |
| 31.  | Adjusted 2019 levy for calculating NNR M&O rate.            |             |
|      | A. 2019 sales tax specifically to reduce property taxes.    | 0           |
|      | B. 2019 state criminal justice mandate.                     | 49          |
|      | C. 2019 taxes in TIF:                                       | 0           |
|      | D. 2019 transferred function:                               | 0           |
|      | E. 2019 M&O levy adjustments:                               | 49          |
| 32.  | Adjusted 2020 taxable value.                                | 280,665,780 |
| 33.  | 2020 NNR M&O rate (unadjusted)                              | 0.461365    |
| 34.  | Rate adjustment for state criminal justice mandate          | 0.000000    |
|      | A. 2020 state criminal justice mandate                      | 0           |
|      | B. 2019 state criminal justice mandate                      | 0           |
|      | C.  | 0.000000    |
| 35.  | Rate adjustment for indigent health care expenditures       | 0.000000    |
|      | A. 2020 indigent health care expenditures                   | 0           |
|      | B. 2019 indigent health care expenditures                   | 0           |
|      | C.  | 0.000000    |
| 36.  | 2020 anticipated collection rate.                           | 0.000000    |
|      | A. 2020 indigent defense compensation expenditures          | 0           |
|      | B. 2019 indigent defense compensation expenditures          | 0           |
|      | C.  | 0.000000    |
|      | D.  | 0.000000    |
| 37.  | 2020 anticipated collection rate.                           | 0           |
|      | A. 2020 eligible county hospital expenditures               | 0           |
|      | B. 2019 eligible county hospital expenditures               | 0           |
|      | C.  | 0.000000    |
|      | D.  | 0.000000    |
| 38.  | Adjusted 2020 NNR M&O rate.                                 | 0           |



| Line   | Voter Approval Tax Rate Activity   | Amount/Rate |
|--|--|-------------|
| 39.  | <b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08<br><b>-or-</b><br><b>Other Taxing Unit</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.<br><b>-or-</b><br><b>Taxing unit affected by disaster declaration</b> 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] | 0.477512    |
| 40.  | <b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses.  |             |
|  | <b>A. Debt</b> 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.<br>Enter debt amount   | 296,183     |
|  | <b>B. Subtract unencumbered fund amount</b> used to reduce total debt.   | 0           |
|  | <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none)   | 0           |
|  | <b>D. Subtract amount paid</b> from other resource   | 0           |
|  | <b>E. Adjusted debt</b> Subtract B, C and D from A   | 296,183     |
| 41.  | <b>Certified 2019 excess debt collections</b>  | 0           |
| 42.  | <b>Adjusted 2020 debt</b>  | 296,183     |
| 43.  | <b>2020 anticipated collection rate.</b>   | 100.00      |
|  | <b>A.</b>  | 100.00      |
|  | <b>B.</b>  | 100.00      |
|  | <b>C.</b>  | 100.00      |
|  | <b>D.</b>  | 101.00      |
| 44.  | <b>2020 debt adjusted for collections.</b>   | 296,183     |
| 45.  | <b>2020 total taxable value.</b>   | 282,033,110 |
| 46.  | <b>2020 debt rate</b>  | 0.105017    |
| 47.  | <b>2020 voter-approval tax rate</b>  | 0.582529    |
| 48.  | <b>COUNTIES ONLY</b>   | 0.582529    |
| <b>STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes</b> |  |             |

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing 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.  | <b>Taxable sales.</b> For taxing units that adopted the sales tax in November 2016 or May 2017, enter the Comptroller's estimate of taxable sales for the previous four quarters. [1] Taxing units that adopted the sales tax before November 2016, skip this line. | 0           |

| Line | Additional Sales and Use Tax Worksheet  | Amount/Rate |
|------|---|-------------|
| 50.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<br><b>Taxing units that adopted the sales tax in November 2016 or in May 2017.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or-<br><b>Taxing units that adopted the sales tax before November 2016.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0           |
| 51.  | <b>2020 total taxable value.</b> Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .  | 282,033,110 |
| 52.  | <b>Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.  | 0           |
| 53.  | <b>2020 NNR tax rate, unadjusted for sales tax.</b> [35] Enter the rate from Line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .   | \$.569400   |
| 54.  | <b>2020 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2016 or in May 2017.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2016.   | \$.569399   |
| 55.  | <b>2020 voter-approval tax rate, unadjusted for sales tax.</b> [36] Enter the rate from Line 48 or Line 49 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>   | 0.582529    |
| 56.  | <b>2020 voter-approval tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax rate in November 2019 or in May 2020.</b> Subtract Line 53 from Line 54. Skip to Line 56 if you adopted the additional sales tax before November 2019.   | 0.582529    |

[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 or 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.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> [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           |
| 58.  | <b>2020 total taxable value.</b> Enter the amount from Line 31 of the <i>Rollback Tax Rate Worksheet</i> .  | \$282,033,110 |
| 59.  | <b>Additional rate for pollution control.</b> Divide Line 34 by Line 35 and multiply by \$100.  | 0.000000      |
| 60.  | <b>2020 rollback tax rate, adjusted for pollution control.</b> Add Line 36 and line 33.   | 0.582529      |

[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 does not meet the definition of a special taxing unit.[41]

| Line | Activity  | Amount/Rate |
|------|---|-------------|
| 61.  | 2019 unused increment rate.                                       | 0.000000    |
| 62.  | 2018 unused increment rate.                                       | 0.000000    |
| 63.  | 2017 unused increment rate.                                       | 0.000000    |
| 64.  | 2020 unused increment rate.                                       | 0.000000    |
| 65.  | 2020 voter-approval tax rate, adjusted for unused increment rate. | 0.000000    |

**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 does not meet the definition of a special taxing unit.[41]

| Line | Activity                                     | Amount/Rate |
|------|--|-------------|
| 66.  | Adjusted 2020 NNR M&O tax rate.              | 0.000000    |
| 67.  | 2020 total taxable value                     | 0           |
| 68.  | Rate necessary to impose \$500,000 in taxes. | 0.000000    |
| 69.  | 2020 debt rate                               | 0.000000    |
| 70.  | De minimis rate                              | 0.000000    |

**STEP 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

|                         |          |
|-------------------------|----------|
| No-new-revenue tax rate | 0.569399 |
| Voter-Approval Tax Rate | 0.582529 |
| De minimis rate         | 0.000000 |

**STEP 8: Taxing Unit Representative Name and Signature**

print here Carey Minter  
Printed Name of Taxing Unit Representative

sign here Carey Minter  
Taxing Unit Representative

7-21-20  
Date