

EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: 01 COUNTY

#2

1. 2015 Total Taxable Value	1,366,143,066
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	1,366,143,066
4. 2015 Total Tax Rate	0.504 / \$100
5. 2015 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS 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	1,366,143,066
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	1,155,840
8B. Partial Exemptions. 2016 exemption amount or 2016 percent exemption times 2015 value.	5,955,510
8C. Value Loss	7,111,350
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	1,098,320
9B. 2016 Productivity Or Special Appraised Value	0
9C. Value Loss	1,098,320
10. Total Adjustments For Lost Value	8,209,670
11. 2015 Adjusted Taxable Value	1,357,933,396
12. 2015 Adjusted Taxes	6,843,984.32
13. Taxes Refunded For Years Proceeding Tax Year 2015	7,138.00
14. Taxes in tax increment financing for tax year 2015	0.00
15. 2015 Adjusted taxes with refunds	6,851,122.32
16. TOTAL 2016 TAXABLE VALUE ON THE 2016 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,280,015,688
16B. Counties: railroad rolling stock	4,463,158
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2016 value.	1,284,478,846
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	1,284,478,846
20. 2016 Total Taxable Value of properties annexed after Jan 2015	0
21. 2016 Total Taxable value of new improvements and new personal property	20,273,940
22. Total adjustments to 2016 taxable value	20,273,940
23. 2016 Adjusted Taxable value	1,264,204,906
24. 2016 Effective Tax Rate	0.541931 / \$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	0.436561 / \$100
27. 2015 Adjusted Taxable Value	1,357,933,396
28. 2015 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	5,928,208
28B. Additional Sales Tax	1,497,784
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2015	7,138

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28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	7,433,130
29. 2016 ADJUSTED TAXABLE VALUE	1,264,204,906
30. 2016 Effective Rollback Maintenance And Operations Rate	0.587968 / \$100
31. 2016 Rollback Maintenance And Operations Rate	0.635005 / \$100
32. Debt to be paid with 2016 property taxes and sales tax revenue	903,078.00
33. 2015 Certified excess debt collection	0.00
34. Adjusted 2016 debt	903,078.00
35. Certified 2016 anticipated collection Rate Percent	100 %
36. 2016 Debt adjusted for collection	903,078.00
37. 2016 Total taxable value	1,284,478,846
38. 2016 Debt Tax Rate	0.070306 / \$100
39. 2016 Rollback Tax Rate	0.705311 / \$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.	1497784.
43. 2016 Total Taxable value	1,284,478,846
44. Sales tax adjustment rate	0.116606 / \$100
45. 2016 Effective Tax Rate, unadjusted For Sales Tax	0.541931 / \$100
46. 2016 Effective Tax Rate adjusted For Sales Tax	0.541931 / \$100
47. 2016 Rollback Tax Rate, unadjusted For Sales Tax	0.705311 / \$100
48. 2016 Rollback tax rate adjusted for sales tax	0.588705 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2016 Total Taxable value	1,284,478,846
51. Additional rate for For Pollution Control	0 / \$100
52. 2016 Rollback tax rate adjusted for Pollution Control	0.588705 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 01 COUNTY

1. 2016 Total Taxable Value	1,284,478,846
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	1,284,478,846
4. 2016 Total Tax Rate	0.524 / \$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	1,284,478,846
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	396,580
8B. Partial Exemptions. 2017 exemption amount or 2017 percent exemption times 2016 value.	6,481,630
8C. Value Loss	6,878,210
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	6,346,360
9B. 2017 Productivity Or Special Appraised Value	0
9C. Value Loss	6,346,360
10. Total Adjustments For Lost Value	13,224,570
11. 2016 Adjusted Taxable Value	1,271,254,276
12. 2016 Adjusted Taxes	6,661,372.41
13. Taxes Refunded For Years Preceding Tax Year 2016	3,262.87
14. Taxes in tax increment financing for tax year 2016	0.00
15. 2016 Adjusted taxes with refunds	6,664,635.28
16. TOTAL 2017 TAXABLE VALUE ON THE 2017 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,289,500,680
16B. Counties: railroad rolling stock	5,158,007
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2017 value.	1,294,658,687
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	1,294,658,687
20. 2017 Total Taxable Value of properties annexed after Jan 2016	0
21. 2017 Total Taxable value of new improvements and new personal property	22,032,330
22. Total adjustments to 2017 taxable value	22,032,330
23. 2017 Adjusted Taxable value	1,272,626,357
24. 2017 Effective Tax Rate	0.523691 / \$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	0.587968 / \$100
27. 2016 Adjusted Taxable Value	1,271,254,276
28. 2016 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	7,474,568
28B. Additional Sales Tax	1,080,750
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2016	3,263

EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 01 COUNTY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	8,558,581
29. 2017 ADJUSTED TAXABLE VALUE	1,272,626,357
30. 2017 Effective Rollback Maintenance And Operations Rate	0.672513 / \$100
31. 2017 Rollback Maintenance And Operations Rate	0.726314 / \$100
32. Debt to be paid with 2017 property taxes and sales tax revenue	820,092.15
33. 2016 Certified excess debt collection	0.00
34. Adjusted 2017 debt	820,092.15
35. Certified 2017 anticipated collection Rate Percent	1. %
36. 2017 Debt adjusted for collection	820,092.15
37. 2017 Total taxable value	1,294,658,687
38. 2017 Debt Tax Rate	0.063344 / \$100
39. 2017 Rollback Tax Rate	0.789658 / \$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.	1080750.25
43. 2017 Total Taxable value	1,294,658,687
44. Sales tax adjustment rate	0.083477 / \$100
45. 2017 Effective Tax Rate, unadjusted For Sales Tax	0.523691 / \$100
46. 2017 Effective Tax Rate adjusted For Sales Tax	0.523691 / \$100
47. 2017 Rollback Tax Rate, unadjusted For Sales Tax	0.789658 / \$100
48. 2017 Rollback tax rate adjusted for sales tax	0.706181 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2017 Total Taxable value	1,294,658,687
51. Additional rate for For Pollution Control	0 / \$100
52. 2017 Rollback tax rate adjusted for Pollution Control	0.706181 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01 COUNTY

1. 2017 Total Taxable Value	1,294,658,687
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	1,294,658,687
4. 2017 Total Tax Rate	0.54 / \$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	1,294,658,687
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	411,130
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	6,462,640
8C. Value Loss	6,873,770
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	5,665,450
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	5,665,450
10. Total Adjustments For Lost Value	12,539,220
11. 2017 Adjusted Taxable Value	1,282,119,467
12. 2017 Adjusted Taxes	6,923,445.12
13. Taxes Refunded For Years Preceding Tax Year 2017	11,194.00
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	6,934,639.12
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,306,226,640
16B. Counties: railroad rolling stock	5,427,394
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	1,311,654,034
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	1,311,654,034
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	13,530,740
22. Total adjustments to 2018 taxable value	13,530,740
23. 2018 Adjusted Taxable value	1,298,123,294
24. 2018 Effective Tax Rate	0.534204 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	0.534204 / \$100
2018 ROLLBACK TAX RATE WORKSHEET	
26. 2017 Maintenance And Operations Tax Rate	0.4767 / \$100
27. 2017 Adjusted Taxable Value	1,282,119,467
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	6,111,863
28B. Additional Sales Tax	1,094,406
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2017	11,194

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01 COUNTY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	7,217,463
29. 2018 ADJUSTED TAXABLE VALUE	1,298,123,294
30. 2018 Effective Rollback Maintenance And Operations Rate	0.555992 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.600471 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	781,358.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	781,358.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	781,358.00
37. 2018 Total taxable value	1,311,654,034
38. 2018 Debt Tax Rate	0.059570 / \$100
39. 2018 Rollback Tax Rate	0.660041 / \$100
40. Counties Only: 2018 Rollback tax rate	.660041 / \$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.	1094406
43. 2018 Total Taxable value	1,311,654,034
44. Sales tax adjustment rate	0.083437 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.534204 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.534204 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.660041 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.576604 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	1,311,654,034
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.576604 / \$100

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

HOUSTON COUNTY

Phone (area code and number)

936/544-3255 EXT 258

Taxing Unit's Address, City, State, ZIP Code

401 EAST GOLIAD AVE., STE. 101, CROCKETT TX 75835

Taxing Unit's Website Address

www.co.houston.tx.us

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.	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 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). ¹	\$ 1,311,654,034
2.	2018 tax ceilings. 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. ²	\$ -
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,311,654,034
4.	2018 total adopted tax rate.	0.540000
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. ³	\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 1,311,654,034
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$ -

¹ Tex. Tax Code § 26.012(14)² Tex. Tax Code § 26.012(14)³ Tex. Tax Code § 26.012(13)⁴ 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

Line	Effective Tax Rate Activity	Amount/Rate
7.	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 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 freepport or goods-in-transit exemptions.	\$ 50,510
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 2,577,180
8.	C. Value loss. Add A and B.s	\$ 2,627,690.00
9.	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:	\$ 202,870
9.	B. 2019 productivity or special appraised value:	\$ -
9.	C. Value loss. Subtract B from A.s	\$ 202,870
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 2,830,560
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 1,308,823,474
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 7,067,646.76
13.	Taxes refunded for years preceding tax year 2018. 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. ⁷	\$ 21,942.00
14.	Taxes in tax increment financing (TIF) for tax year 2018. 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. ⁸	\$ -
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 7,089,588.76
16.	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 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	\$ 1,456,128,570
16.	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$ 5,481,795
16.	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$ -
16.	D. Tax increment financing: 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. ¹¹	\$ -
16.	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 1,461,610,365

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(13)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012¹¹ Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹² 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. ¹³	\$ -
17.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$ -
17.	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2019 tax ceilings. 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. ¹⁵	\$ -
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 1,461,610,365
20.	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. ¹⁶	\$ -
21.	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. 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 do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$ 28,491,750
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 28,491,750
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 1,433,118,615
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.494696
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	0.494696

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

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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.	0.480430
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 1,308,823,474
	2018 M&O taxes.	
28. A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 6,287,980.62
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.	\$ 1,445,904.00
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.	\$ 21,942.00
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.	\$ 7,755,826.62
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i>	\$ 1,433,118,615
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.541185
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.584479

Line	Rollback Tax Rate Activity	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
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.	\$ 1,167,084.00
32. B.	Subtract unencumbered fund amount used to reduce total debt.	\$ -
32. C.	Subtract amount paid from other resources.	\$ -
32. D.	Adjusted debt. Subtract B and C from A.	\$ 1,167,084.00
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ 1,167,084.00
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	\$ 1,167,084.00
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 1,461,610,365
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.079849
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.664328
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.	0.664328

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.	Taxable Sales. 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. ²⁰ 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of sales tax revenue. ²¹	SALES TAX RATE 0.0000
42.	Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²²	\$ -
42. - or -	Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,445,904
42.	Sales Tax Revenue	\$ 1,445,904

²⁰ Tex. Tax Code § 26.041(d)²¹ Tex. Tax Code § 26.041(i)²² 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> .	\$ 1,461,610,365
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.098925
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	0.494696
46.	2019 effective tax rate, adjusted for sales tax. 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. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	0.664328
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.565403

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. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ -
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 1,461,610,365
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).	0.565403

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)	0.494696
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.565403
Rollback tax rate adjusted for pollution control (Line 52)	0.565403

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:

Danette Millican, TAC

Taxing Unit Representative - Signature

Date

Danette Millican

7-30-19

²³ Tex. Tax Code § 28.04(c)

²⁴ Tex. Tax Code § 28.04(c)

²⁵ Tex. Tax Code § 28.045(d)

²⁶ Tex. Tax Code § 28.045(i)

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

HOUSTON COUNTY

Taxing Unit Name

936/544-3255 EXT 258

Phone (area code and number)

401 East Goliad Ave., Ste. 101, Crockett TX 75835

www.co.houston.tx.us

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 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, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$ 1,461,610,365
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,461,610,365
4.	2019 total adopted tax rate.	\$ 0.54000 /\$100
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 Line 6.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,461,610,365
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ 0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value: \$ 292,220 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$ 1,928,280 C. Value loss. Add A and B. ⁶	\$ 2,220,500
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: \$ 451,920 B. 2020 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 451,920
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,672,420
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ 1,458,937,945
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 7,878,264.90
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit 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	\$ 27,380.63
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ 0.00
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ 7,905,645.53
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,546,674,720 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 5,529,898 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2020 value. Add A and B, then subtract C and D.	\$ 1,552,204,618

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.012(13)⁹ Tex. Tax Code § 26.03(c)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 7,053,090
B.	2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 7,053,090
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,559,257,708
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ 11,550,360
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ 11,550,360
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ 1,540,654,258
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.51313/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ 0.51313/\$100

SECTION 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:

- 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.
- 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 Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ 0.46010/\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,461,610,365

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,724,869.29
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$ 1,415,509.34	
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. + \$ 27,380.63	
	C. 2019 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. - \$ 0.00	
	D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$ 0.00	
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. \$ 1,442,889.97	
	F. Add Line 30 to 31E. \$ 8,167,759.26	
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,540,654,258
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$ 0.53014 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0.00	
	B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0.00	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$ 0.00	
	B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. - \$ 0.00	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100	

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.042

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.....	\$ 277,645.61
B.	2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	\$ 402,819.36
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ -0.00812/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.00130/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$ 0.00
B.	2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.	\$ 0.00
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.00000/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.00000/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000/\$100
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$ 0.53014 ✓/\$100
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. - or - Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷	\$ 0.54870 ✓/\$100
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	\$ 1,164,221.50
B.	Subtract unencumbered fund amount used to reduce total debt.	– \$ 0.00
C.	Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	– \$ 0.00
D.	Subtract amount paid from other resources E. Adjusted debt. Subtract B, C and D from A.	– \$ 0.00
		\$ 1,164,221.50

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443²⁷ Tex. Tax Code § 26.04(c-1)²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ 0.00
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ 1,164,221.50
43.	2020 anticipated collection rate. A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹ 100 % B. Enter the 2019 actual collection rate. 98 % C. Enter the 2018 actual collection rate. 101 % D. Enter the 2017 actual collection rate. 99 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ 100 %	
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$ 1,164,221.50
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,559,257,708
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.07466 /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ 0.62336 /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ 0.62336 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$ _____
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,415,509.34
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,559,257,708
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ 0.09078 /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.51313 /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ _____ /\$100

²⁸ Tex. Tax Code § 26.04(b)

²⁹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

³⁰ [Reserved for expansion]

³² Tex. Tax Code § 26.04(d)

³³ Tex. Tax Code § 26.04(i)

³⁴ Tex. Tax Code § 26.04(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.62336</u> /\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ <u>0.53258</u> /\$100

SECTION 4: Voter-Approval Rate Adjustment 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0.00</u>
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ <u>0.00000</u> /\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ <u>0.00000</u> /\$100

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

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

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ <u>0.00000</u> /\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ <u>0.00000</u> /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.53014</u> /\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

⁴² Tex. Tax Code § 26.012(8-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,559,257,708
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$.032066/\$100
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.07466/\$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.63687/\$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.51313/\$100
 As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate. \$ 0.53258/\$100
 As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax),
 Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

De minimis rate. \$ 0.63687/\$100
 If applicable, enter the de minimis rate from Line 70.

SECTION 8: 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. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

**print
here**

Danette Millican, Tax Assessor-Collector

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

July 31, 2020

Date

⁴⁴ Tex. Tax Code § 26.04(c)