

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 34 CROCKETT I.S.D. A + 0

1. 2017 Total Taxable Value	452,342,220
2. 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	45,208,790
3. Preliminary 2017 Adjusted tax value	407,133,430
4. 2017 Total Tax Rate	1.04 / \$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	407,133,430
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	39,300
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	2,032,590
8C. Value Loss	2,071,890
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	1,821,420
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	1,821,420
10. Total Adjustments For Lost Value	3,893,310
11. 2017 Adjusted Taxable Value	403,240,120
12. 2017 Adjusted Taxes	4,193,697.25
13. Taxes Refunded For Years Preceding Tax Year 2017	10,132.52
14. 2017 Adjusted taxes with refunds	4,203,829.77
15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	465,575,650
15B. Pollution Control Exemptions	0
15C. Total 2018 value.	465,575,650
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2018 Taxable Value of properties under protest.	0
16B. 2018 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	0
17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	46,831,830
18. 2018 Total Taxable Value	418,743,820
19. 2018 Total Taxable Value of properties annexed after Jan 2017	0
20. 2018 Total Taxable value of new improvements and new personal property	2,526,090
21. Total adjustments to 2018 taxable value	2,526,090
22. 2018 Adjusted Taxable value	416,217,730
23. 2018 Effective Tax Rate	1.010007 / \$100

2018 ROLLBACK TAX RATE WORKSHEET

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

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 34 CROCKETT I.S.D.

33. 2018 Total taxable value	418743820
34. 2018 Debt Tax Rate	0 / \$100
35. 2018 Rollback Tax Rate	0 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	0
37. 2018 Total Taxable value	418743820
38. Additional rate for For Pollution Control	0 / \$100
39. 2018 Rollback tax rate adjusted for Pollution Control	0 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 34IS CROCKETT I.S.D. I&S

1. 2017 Total Taxable Value	517,247,320
2. 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	45,208,790
3. Preliminary 2017 Adjusted tax value	472,038,530
4. 2017 Total Tax Rate	0.21 / \$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	472,038,530
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	39,300
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	2,032,590
8C. Value Loss	2,071,890
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	1,821,420
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	1,821,420
10. Total Adjustments For Lost Value	3,893,310
11. 2017 Adjusted Taxable Value	468,145,220
12. 2017 Adjusted Taxes	983,104.96
13. Taxes Refunded For Years Preceding Tax Year 2017	1,588.32
14. 2017 Adjusted taxes with refunds	984,693.28
15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	527,695,720
15B. Pollution Control Exemptions	0
15C. Total 2018 value.	527,695,720
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2018 Taxable Value of properties under protest.	0
16B. 2018 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	0
17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	46,831,830
18. 2018 Total Taxable Value	480,863,890
19. 2018 Total Taxable Value of properties annexed after Jan 2017	0
20. 2018 Total Taxable value of new improvements and new personal property	2,526,090
21. Total adjustments to 2018 taxable value	2,526,090
22. 2018 Adjusted Taxable value	478,337,800
23. 2018 Effective Tax Rate	0.205857 / \$100

2018 ROLLBACK TAX RATE WORKSHEET

24. 2017 Maintenance And Operations Tax Rate	0 / \$100
25. 2018 Maintenance and Operations compressed rate	0 / \$100
26. 2018 Rollback maintenance and operation rate.	
26A. Compressed or Rollback M&O Rate + 0.04	0
26B. Enter Line 51 from the "State Aid Template" + 0.04	0
26C. Enter the lesser of Rate A or Rate B.	0 / \$100
27. Debt to be paid with 2018 property taxes and sales tax revenue	874,525.00
28. 2017 Certified excess debt collection	0.00
29. Adjusted 2018 debt	874,525.00
30. Certified 2018 anticipated collection Rate Percent	100 %
31. 2018 Debt adjusted for collection	874,525.00
32. 2018 captured appraised value of real property in a Tax Increment Financing	

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 34IS CROCKETT I.S.D. I&S

33. 2018 Total taxable value	480863890
34. 2018 Debt Tax Rate	0.181865 / \$100
35. 2018 Rollback Tax Rate	0.181865 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	0
37. 2018 Total Taxable value	480863890
38. Additional rate for For Pollution Control	0 / \$100
39. 2018 Rollback tax rate adjusted for Pollution Control	0.181865 / \$100

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

School District's Name

Crockett ISD M & O

Phone (area code and number)

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit.

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

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

SECTION 1: Effective Tax Rate (No New Taxes)

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

Line	Effective Tax Rate/Activity	Amount/Rate	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 465,575,650
2.	2018 tax ceilings and Chapter 313 limitations.		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹	\$ 46,831,830	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ²	\$ -	
2. C.	Add A and B.		\$ 46,831,830
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 418,743,820
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.040000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		
5. A.	Original 2018 ARB values:	\$ -	
5. B.	2018 values resulting from final court decisions:	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 418,743,820
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ -

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.		
8. A.	Absolute exemptions. Use 2018 market value:	\$ 12,690	
8. B.	Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 802,117	
8. C.	Value loss. Add A and B.		\$ 814,807
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9. A.	2018 market value:	\$ -	
9. B.	2019 productivity or special appraised value:	\$ -	
9. C.	Value loss. Subtract B from A.		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 814,807
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		\$ 417,929,013
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 4,346,461.74
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.		\$ 1,347.25
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.		\$ 4,347,808.99
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled.		
15. A.	Certified values only:	\$ 493,240,908	
15. B.	Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$ -	
15. C.	Total value. Subtract B from A.		\$ 493,240,908
16.	Total value of properties under protest or not included on certified appraisal roll.		
16. A.	2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	\$ -	
16. B.	2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate).	\$ -	
16. C.	Total value under protest or not certified. Add A and B.		\$ -

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
17.	2019 tax ceilings and Chapter 313 limitations.		
17. A.	Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$ 56,251,640	
17. B.	Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵		
17. C.	Add A and B.		\$ 56,251,640
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 436,989,268
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.		\$ -
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2018, and be located in a new improvement.		\$ 2,924,590
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ 2,924,590
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 434,064,678
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.		1.001650
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.		0.000000

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
25.	2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). state compression percentage	0%	
25. A.	The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00	0.000000	
25. (i)	2018 M&O	1.040000	
(i)	DTR reduction	0.000000	
(i)	2018 M&O – (\$1.00 + DTR reduction)	0.000000	
25. B.	The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	0.000000	
25. C.	Add A and B.		0.000000

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

School District's Name

Crockett ISD I & S

Phone (area code and number)

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit.

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SECTION 1: Effective Tax Rate (No New Taxes)

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

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 527,695,720
2.	2018 tax ceilings and Chapter 313 limitations.		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹	\$ 46,831,830	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel). ²	\$ -	
2. C.	Add A and B.		\$ 46,831,830
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 480,863,890
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		0.210000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		
5. A.	Original 2018 ARB values:	\$ -	
5. B.	2018 values resulting from final court decisions:	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 480,863,890
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ -

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(8)

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.		
8. A.	Absolute exemptions. Use 2018 market value:	\$ 12,690	
8. B.	Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: +	\$ 802,117	
8. C.	Value loss. Add A and B.		\$ 814,807
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9. A.	2018 market value:	\$ -	
9. B.	2019 productivity or special appraised value:	\$ -	
9. C.	Value loss. Subtract B from A.		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 814,807
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		\$ 480,049,083
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 1,008,103.07
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.		\$ 1,347.25
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.		\$ 1,009,450.32
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only:	\$ 560,969,078	
15. B.	Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$ -	
15. C.	Total value. Subtract B from A.		\$ 560,969,078
	Total value of properties under protest or not included on certified appraisal roll.		
16. A.	2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	\$ -	
16. B.	2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate).	\$ -	
16. C.	Total value under protest or not certified. Add A and B.		\$ -

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
17.	2019 tax ceilings and Chapter 313 limitations.		
17. A.	Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$ 56,251,640	
17. B.	Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵	\$ -	
17. C.	Add A and B.		\$ 56,251,640
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 504,717,438
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.		\$ -
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2018, and be located in a new improvement.		\$ 2,924,590
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ 2,924,590
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 501,792,848
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.		0.201168
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.		0.000000

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
26.	Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.		
26.	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:	\$ -	
26.	B. Subtract unencumbered fund amount used to reduce total debt.	\$ -	
26.	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$ -	
26.	D. Adjust debt: Subtract B and C from A.		\$ -
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$ -
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.		\$ -
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.0000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.		\$ -
31.	2019 total taxable value. Enter amount on line 18.		\$ 436,989,268
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.		0.000000
33.	2019 voter-approval tax rate. Add lines 25 and 32.		0.000000

SECTION 3: Additional Rollback Protection for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback for Pollution Control Activity	Amount/Rate	Amount/Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷		
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.		\$ 436,989,268
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.		0.000000
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.		0.000000

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

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for for a school district with Tax Code Chapter 313 limitations)	1.001650
Voter-Approval Tax Rate (Line 33)	0.000000
Rollback tax rate adjusted for pollution control (Line 37)	0.000000

SECTION 5: School District Representative Name and Signature

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

Printed Name of School District Representative

School District Representative - Signature

Date

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
26.	Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.		
26.	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:	\$ 857,225.00	
26.	B. Subtract unencumbered fund amount used to reduce total debt.	\$ 1,625,070.05	
26.	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$ -	
26.	D. Adjust debt: Subtract B and C from A.		\$ (767,845.05)
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$ -
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.		\$ (767,845.05)
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.0000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.		\$ (767,845.05)
31.	2019 total taxable value. Enter amount on line 18.		\$ 504,717,438
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.		-0.152133
33.	2019 voter-approval tax rate. Add lines 25 and 32.		-0.152133

SECTION 3: Additional Rollback Protection for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback for Pollution Control Activity	Amount/Rate	Amount/Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷		\$ -
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.		\$ 504,717,438
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.		0.000000
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.		-0.152133

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

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	0.201188
Voter-Approval Tax Rate (Line 33)	-0.152133
Rollback tax rate adjusted for pollution control (Line 37)	-0.152133

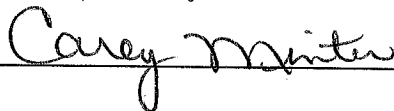
SECTION 5: School District Representative Name and Signature

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

Printed Name of School District Representative

School District Representative - Signature

Date



2020 Tax Rate Calculation Worksheet

School Districts

Date: 08/18/2020 09:44 AM

2020 Crockett ISD
School District's Name

936-544-9655
Phone (area code and number)

PO Box 112, Crockett, TX, 75835
School District's Address, City, State, ZIP Code

headcm@windstream.net
School District's Website Address

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

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

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

Line	No-New-Revenue Tax Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]	\$493,240,908
2.	2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[2]	\$56,251,640
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$436,989,268
4.	2019 total adopted tax rate	\$.970000
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$0
	B. 2019 values resulting from final court decisions:	\$0
	C. 2019 value loss. Subtract B from A.[3]	\$0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6.	0
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$436,989,268
9.	2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$197,960
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$494,240

	C. Value loss. Add A and B.[6]		\$692,200
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:	\$36,520	
	B. 2020 productivity or special appraised value:	\$840	
	C. Value loss. Subtract B from A.[7]		\$35,680
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.		\$727,880
13.	2019 adjusted taxable value. Subtract Line 12 from Line 8.		\$436,261,388
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100.		\$4,231,735
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]		\$272
16.	Adjusted 2019 levy with refunds Add Lines 14 and 15.[9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.		\$4,232,007
17.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled.[10]		
	A. Certified values.[11]	\$515,701,018	
	B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$968,300	
	C. Total value. Subtract B from A.		\$514,732,718
18.	Total value of properties under protest or not included on certified appraisal roll.[12]		
	A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[13]	\$1,363,770	
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[14]>	\$0	
	C. Total value under protest or not certified:. Add A and B.		\$1,363,770
19.	2020 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15]		\$66,902,981
20.	2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19.		\$449,193,507
21.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.		\$0
22.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement		\$2,001,090

	must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.		
23.	Total adjustments to the 2020 taxable value. Add Lines 21 and 22.		\$2,001,090
24.	Adjusted 2020 taxable value. Subtract Line 23 from Line 20.		\$447,192,417
25.	2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.		\$.946350 /\$100

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

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

Line	Voter Approval Tax Rate Activity	Amount/Rate
26.	2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA. [25]	\$.000000
27.	2020 enrichment tax rate (DTR). Enter the greater of A and B. [26]	\$.000000
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	\$.000000
	B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. [27]	\$.000000
28.	2020 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. [28]	\$.000000
29.	Total 2020 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on the debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget and M&O expenses. A. Debt includes contractual payments to the other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:	0
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	0
	D. Adjust debt: Subtract B from C and from A.	0
30.	Certified 2019 excess debt collections. Enter the amount certified by the collector. [29]	0
31.	Adjusted 2020 debt. Subtract line 30 from line 29D.	0
32.	2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30]	1.00 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]	1.00 %
	B. Enter the 2019 actual collection rate	0.99 %
	C. Enter the 2018 actual collection rate	1.02 %
	D. Enter the 2017 actual collection rate	1.01 %
33.	2020 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2020 to the result.	0
34.	2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	449,193,507
35.	2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	0.000000
36.	2020 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35 [32]	0.000000

STEP 3: Additional Rollback Protection for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This step should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution."

Line	Activity	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[33] The school district shall provide its tax assessor collector with a copy of the letter.[34]	\$0
38.	2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$449,193.507
39.	Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100.	\$.000000
40.	2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$.000000

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24)	\$.946350
Voter-Approval Tax Rate (Line 40)	\$.000000

STEP 5: School District Representative Name and Signature

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

print here Carey Minter
Printed Name of Taxing Unit Representative

sign here Carey Minter
Taxing Unit Representative

8-18-20
Date

2021 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Date: 07/28/2021 02:35 PM

CROCKETT ISD

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

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

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

This worksheet is for school districts with Chapter 313 agreements only. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total I&S taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$590,037,303
2. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$66,769,561
3. Preliminary 2020 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$523,267,742
4. 2020 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.	
A. 2020 I&S value of property subject to Chapter 313 agreement. Enter the total 2020 appraised value of property subject to a Chapter 313 agreement	\$90,263,130
B. 2020 M&O value of property subject to Chapter 313 agreement. Enter the total 2020 limited value of property subject to a Chapter 313 agreement:	\$20,000,000
C. Subtract B from A.	\$70,263,130
5. Preliminary 2020 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$453,004,612
6. 2020 total adopted tax rate. Separate the 2020 adopted tax rate into its two components.	\$0.961700
A. 2020 M&O tax rate	
B. 2020 I&S or debt rate:	\$0.200000
7. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:	\$0

A. Original 2020 ARB Values:	
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.	\$0
8. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	\$0
A. 2020 ARB certified value:	
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.	\$0
9. 2020 Chapter 42 related adjusted values Add Line 7C and Line 8C.	\$0
10. 2020 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$453,004,612
11. 2020 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$523,267,742
12. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
13. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$31,100
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$870,320
C. Value loss. Add A and B.	\$901,420
14. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$103,480
B. 2021 productivity or special appraised value:	\$7,280
C. Value loss. Subtract B from A.	\$96,200
15. Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$997,620
16. Adjusted 2020 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	\$452,006,992
17. Adjusted 2020 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a	\$522,270,122

county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	
18. Adjusted 2020 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$4,346,951
19. Adjusted 2020 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$1,044,540
20. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$2,967
A. M&O taxes refunded for tax years preceding tax year 2020	\$617
B. I&S taxes refunded for tax years preceding tax year 2020	
21. Adjusted 2020 M&O levy with refunds. Add Lines 18 and 20A.	\$4,349,918
22. Adjusted 2020 I&S levy with refunds. Add Lines 19 and 20B.	\$1,045,157
23. Total 2021 I&S taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.	\$611,619,600
A. Certified values:¹²	\$-896,840
B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	
C. Total 2021 value. Subtract B from A.	\$610,722,760
24. Total value of properties under protest or not included on certified appraisal roll.	\$0
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.	
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on roll.	\$0
C. Total value under protest or not certified: Add A and B.	\$0
25. 2021 tax ceilings and new property value in Chapter 313 limitations.	
A. 2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$73,252,151

B. 2021 Chapter 313 new property value Enter 2021 new property value of property subject to Chapter 313 agreements	
C. Add A and B.	\$0
	\$73,252,151
26. 2021 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$537,470,609
27. 2021 taxable value not subject M&O taxation, due to limitation under Chapter 313. A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement	\$89,371,370
B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement	\$20,000,000
C. Subtract B from A.	\$69,371,370
28. 2021 total M&O taxable value. Subtract Line 27C from Line 26.	\$468,099,239
29. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
30. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	\$2,528,870
31. Total adjustments to the 2021 taxable value. Add Line 29 and Line 30.	\$2,528,870
32. Adjusted 2021 M&O taxable value. Subtract Line 31 from Line 28.	\$465,570,369
33. Adjusted 2021 I&S taxable value. Subtract Line 31 from Line 26.	\$534,941,739
34. 2021 NNR M&O tax rate. Divide Line 21 by Line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code Section 26.05(b).	\$0.934320/\$100
35. 2021 NNR I&S tax rate. Divide Line 22 by Line 33 and multiply by \$100.	\$0.195377/\$100
36. 2021 NNR total tax rate. Add Line 34 and Line 35	\$1.129697/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

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

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

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

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

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

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
37. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.888700/\$100
38. 2021 enrichment tax rate (DTR). Enter the greater of A and B.	\$0.0500
A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f)	\$0.0500
B. \$0.0500 per \$100 of taxable value.	\$0.0500
39. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.9387/\$100
40. Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Enter debt amount: B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt. D. Adjust debt: Subtract B and C from A.	\$1,636,282 \$323,649 \$25,957 \$1,286,676
41. Certified 2020 excess debt collections. Enter the amount certified by the collector.	\$0
42. Adjusted 2021 debt. Subtract line 41 from line 40D.	\$1,286,676
43. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in	100.00%

B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	100.00%
C. Enter the 2019 actual collection rate	99.00%
D. Enter the 2018 actual collection rate	101.00%
44. 2021 debt adjusted for collections. Divide line 42 by line 43.	\$1,286,676
45. 2021 total taxable value. Enter amount on Line 26 of the <i>No-New-Revenue Rate Worksheet</i> .	\$537,470,609
46. 2021 debt tax rate. Divide line 44 by line 45 and multiply by \$100.	\$0.239394/\$100
47. 2021 voter-approval tax rate. Add lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46.	\$1.178094/\$100

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

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

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
49. 2021 total taxable value. Enter the amount from line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$537,470,609
50. Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$0/\$100
51. 2021 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$1.178094/\$100

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

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
52. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
53. 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
54. Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	N/A
55. 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate

\$1.129697

Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate

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

\$1.178094

Indicate the line number used: 47

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

print here

Printed Name of School District Representative

sign here

School District Representative

Carey Winter

Date

7-28-21

⁶Tex. Tax Code Section 26.08(n)

⁷Tex. Tax Code Section 26.045(d)

⁸Tex. Tax Code Section 26.045(i)

2022 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Form 50-884

CROCKETT ISD

(936) 544-2125

School District's Name

Phone (area code and number)

1400 W Austin Crockett, Tx 75835

www.crockettisd.net

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e) does not require school districts to certify tax rate calculations.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total I&S taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 610,930,760
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 72,674,021
3.	Preliminary 2021 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 538,256,739
4.	2021 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement: \$ 89,371,370 B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement: - \$ 20,000,000 C. Subtract B from A.	\$ 69,371,370
5.	Preliminary 2021 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 468,885,369

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	2021 total adopted tax rate. Separate the 2021 adopted tax rate into its two components. A. 2021 M&O tax rate: \$ <u>0.9387</u> /\$100 B. 2021 I&S or debt rate: \$ <u>0.2000</u> /\$100	
7.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ <u>0</u> B. 2021 values resulting from final court decisions: - \$ <u>0</u> C. 2021 value loss. Subtract B from A. ³	\$ <u>0</u>
8.	2021 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2021 ARB certified value: \$ <u>0</u> B. 2021 disputed value: - \$ <u>0</u> C. 2021 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
9.	2021 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ <u>0</u>
10.	2021 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ <u>468,885,369</u>
11.	2021 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ <u>538,256,739</u>
12.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
13.	2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ <u>692,580</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>25,703,582</u> C. Value loss. Add A and B. ⁶	\$ <u>26,396,162</u>
14.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>116,570</u> B. 2022 productivity or special appraised value: - \$ <u>3,500</u> C. Value loss. Subtract B from A. ⁷	\$ <u>113,070</u>
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ <u>26,509,232</u>
16.	Adjusted 2021 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>442,376,137</u>
17.	Adjusted 2021 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>511,747,507</u>
18.	Adjusted 2021 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ <u>4,152,585</u>

³ Tex. Tax Code § 26.012(13)⁴ Tex. Tax Code § 26.012(13)⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2021 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 1,023,495
20.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁸ A. M&O taxes refunded for tax years preceding tax year 2021: \$ 463 B. I&S taxes refunded for tax years preceding tax year 2021: \$ 96	
21.	Adjusted 2021 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 4,153,048
22.	Adjusted 2021 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 1,023,591
23.	Total 2022 I&S taxable value on the 2022 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 25). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: ¹² \$ 667,934,254 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - \$ 0 C. Total 2022 value. Subtract B from A.	\$ 667,934,254
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 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 \$ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate) Enter the total value not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
25.	2022 tax ceilings and new property value for Chapter 313 limitations. A. 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable ¹⁶ \$ 67,178,899 B. 2022 Chapter 313 new property value. Enter 2022 new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ 0 C. Add A and B.	\$ 67,178,899
26.	2022 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 600,755,355
27.	2022 taxable value not subject M&O taxation, due to limitation under Chapter 313. A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement. \$ 86,377,910 B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement. - \$ 20,000,000 C. Subtract B from A.	\$ 66,377,910

⁸ Tex. Tax Code § 26.012(13)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code §§ 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.012(6)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)(A)(i)¹⁷ Tex. Tax Code § 26.012(6)(A)(ii)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2022 total M&O taxable value. Subtract Line 27C from Line 26.	\$ 534,377,445
29.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 0
30.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 2,544,300
31.	Total adjustments to the 2022 taxable value. Add Line 29 and Line 30.	\$ 2,544,300
32.	Adjusted 2022 M&O taxable value. Subtract Line 31 from Line 28.	\$ 531,833,145
33.	Adjusted 2022 I&S taxable value. Subtract Line 31 from Line 26.	\$ 598,211,055
34.	2022 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.7808 /\$100
35.	2022 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.1711 /\$100
36.	2022 NNR total tax rate. Add Line 34 and Line 35.	\$ 0.9519 /\$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. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.8211 /\$100
38.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$ 0.0000 /\$100	
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.0500 /\$100

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²¹ Tex. Edu. Code §948.202(a-1)(2) and 48.202(f)

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §648.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2022 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.8711 /\$100
40.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ 1,201,511 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ 0 D. Adjust debt: Subtract B and C from A..	\$ 1,201,511
41.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
42.	Adjusted 2022 debt. Subtract line 41 from line 40D.	\$ 1,201,511
43.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2021 actual collection rates. 101.07 % C. Enter the 2020 actual collection rate 104.36 % D. Enter the 2019 actual collection rate. 98.82 %	100.00 %
44.	2022 debt adjusted for collections. Divide Line 42 by Line 43.	\$ 1,201,511
45.	2022 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 600,755,355
46.	2022 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.2000 /\$100
47.	2022 voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ 1.0711 /\$100

²⁸ Tex. Edu. Code §45.003(e)²⁹ Tex. Tax Code §526.012(10) and 26.04(b)³⁰ Tex. Tax Code §526.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)

SECTION 3: Voter Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
49.	2022 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 800,755,355
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0.0000 /\$100
51.	2022 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 1.0711 /\$100

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

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.1387 /\$100
53.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
54.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0.0000 /\$100
55.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 1.0711 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.9519 /\$100
 Enter the 2022 NNR tax rate from Line 36

Voter-Approval Tax Rate \$ 1.0711 /\$100
 As applicable, enter the voter-approval tax rate from Line 47, 51 of Line 55. Indicate the line number 47

SECTION 6: School District Representative Name and Signature

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

print here → Carey Minter
 Printed Name of School District Representative

sign here → Carey Minter
 School District Representative

Date

8-4-22

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

³⁵ Tex. Tax Code § 26.04(c)