# EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 30 GRAPELAND I.S.D.

2. 2017 Total Treashle Value   282,787,680   31,069,090   3. 1,0		
3. Preliminary 2017 Adjusted tax value 4. 2017 TOTA TAX PAIR 5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPEAISED VALUE. 5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPEAISED VALUE. 5. 2017 Original ARB Value 6. 2017 Taxable value of property in Territory Deannewed After Jan 1, 2017 7. 2017 Taxable value, adjusted for court ordered reductions 7. 2017 Taxable value for property in Territory Deannewed After Jan 1, 2017 7. 2017 Taxable value, 2018 Secreption amount or 2018 percent exemption times 2017 value. 8. A Absolute Exemptions. Use 2017 Market Value 8. A Absolute Exemptions. Use 2017 Market Value 8. A Absolute Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value. 8. A Absolute Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value. 8. A Absolute Loss 9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG. APPRAISAL. TIMBER, RECREATIONAL ACENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL. 11 MIDER, RECREATIONAL CRONIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL. 9. 2017 Market Value 9. 2018 Productivity Or Special Appraised Value 9. 20. Value Loss 10. Total Adjustments For Lost Value 11. 2017 Adjusted Taxable Value 12. 2017 Adjusted Taxable Value 13. 12. 2017 Adjusted Taxable Value 14. 2017 Adjusted Taxable Value 15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 15. COTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 15. COTAL 2018 Value of properties under protest or included in certified appraisal roll 16. 2018 Taxable Value of properties under protest. 16. 2018 Total Value of properties under protest or included in certified appraisal roll 16. 2018 Taxable Value of properties under protest. 16. 2018 Total Value of properties under protest or included in certified appraisal roll 16. 2018 Total Value of properties		282,787,680
3.   1.   1.   1.   1.   1.   1.   1.	2. 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling31,069,090	31,069,090
4. 2017 Total Tax Rate 5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS  REDUCED APPEAJSED VALUE. 5. 2017 Original ARB Value 5. 2017 Original ARB Value 5. 2017 Value Loss 6. 2017 Taxable value, adjusted for court ordered reductions 7. 2017 Taxable value of property in Territory Deannewed After Jan 1, 2017 7. 2017 Taxable value of property in Territory Deannewed After Jan 1, 2017 8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018. 8. A. Absolute Exemptions. 18c 2017 Market Value 8. Partial Exemptions. 18c 2017 Walue Value of Propertics or Sec. Value Loss 9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AGA-APPRAISAL, 17H/BER, RECREATIONAL SCENIC OR PUBLIC ACCESS ARPORT SPECIAL APPRAISAL, 17H/BER, RECREATIONAL SCENIC OR PUBLIC ACCESS ARPORT SPECIAL APPRAISAL, 17H/BER, PROPERTY MARKET Value 9. 2018 TOTAL 2017 Adjusted Taxable Value 9. 2019 Productivity Or Special Appraised Value 9. 2019 Adjusted Taxable Value 1. 2017 Adjusted Taxable Value Or Years Proceeding Tax Year 2017 1. 2017 Adjusted Taxable Value Or Properties under protest or included in certified appraisal roll 1. 2018 Taxable Value of properties under protest or included in certified appraisal roll 1. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 2018 Taxable Value of properties under protest or in		• •
REDUCED APPEAISED VALUE   S.A. 2017 Value Sesuiting from court decisions   0   0   0   0   0   0   0   0   0		· · · · · · · · · · · · · · · · · · ·
SA. 2017 Original ARB Value   SB. 2017 Value Loss   Capable   Ca	5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
SB. 2017 Value resulting from court decisions SC. 2017 Value Loss 6. 2017 Taxable value, adjusted for court ordered reductions 7. 2017 Taxable value, adjusted for court ordered reductions 8. 251,718,599 7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017 8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018. 8. A. Absolute Exemptions. Use 2017 Market Value 8. A. Absolute Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value. 8. C. Value Loss 9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL. 1TIMBER, RICCREATIONAL EXCENSE OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL. 1 TIMBER, RICCREATIONAL EXCENSE OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL. 9. 2017 Market Value 9. 2018 Productivity Or Special Appraised Value 9. 2019 Taxable Value Loss 1 ,310,290 1. 2017 Adjusted Taxable Value 2. 243,227,680 2. 2017 Adjusted Taxable Value 2. 2017 Adjusted Taxable Value 2. 2017 Adjusted Taxable Value 2. 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 1. 5A. Certified Values only 1. 5D. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 1. 5A. Certified Values only 1. 5C. Total 2018 value. 1. 6A. 2018 Taxable Value of properties under protest or included in certified appraisal roll 1. 6A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 6A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 1. 6C. Total Value of properties and mere protest or included on certified appraisal roll 1. 6C. Total Value of properties and protest or included on certified appraisal roll 1. 6C. 2018 Taxable Value of properties and protest or included on certified appraisal roll 1. 6C. 2018 Taxable Value of properties and protest or included on certified appraisal roll 1. 6C. Total Value under protest or not certified 2. 2018 Tax		
S.C. 2017 Value Loss 6. 2017 Taxable value, adjusted for court ordered reductions 7. 2017 Taxable value, adjusted for court ordered reductions 8. 251,718,590 8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018 8.A. Absolute Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value. 8.B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value. 8.C. Value Loss 8.D. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value. 9. 2.080,620 9. 2.017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS ARPORT SPECIAL APPRAISAL. 9. 2.017 Market Value 9. 2.018 Productivity Or Special Appraised Value 9. 2.018 Productivity Or Special Appraised Value 9. 2.019 Productivity Or Special Appraised Value 9. 2.019 Adjusted Taxable Value 11. 2.017 Adjusted Taxable Value 12. 2017 Adjusted Taxable Value 13. 3.09,910 14. 2.017 Adjusted Taxable Value 14. 2.017 Adjusted Taxable Value 15. 2.017 Adjusted Taxable Value 16. 2.018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 17. 2.018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 18. A. Certified Values only 18. Pollution Control Exemptions 18. 2.55,750,530 18. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 19. C. Total Value of properties under protest or not included in certified appraisal roll 16. Total Value of properties under protest or not included on certified appraisal roll 16. Total Value of properties under protest or included on certified appraisal roll 16. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16. Total Value of properties on under protest or included on certified appraisal roll 16. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16. 2018 Taxable Value of properties under protest or included on certified appraisa		0
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8 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.  8A. Absolute Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.  8C. Value Loss  9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL 1,310,290  9B. 2018 Productivity Or Special Appraised Value  9C. Value Loss  1,310,290  10. Total Adjustments For Lost Value  1,310,290  10. Total Adjustments For Lost Value  1,310,290  10. Total Adjusted Taxable Value  248,327,680  12. 2017 Adjusted Taxable Value  1,2017 Adjusted Taxable Value Of Properties on the E2018 CERTIFIED APPRAISAL ROLL  15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL  15A. Certified Values only  15B. Pollution Control Exemptions  15C. Total 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL  16A. 2018 Taxable Value of properties under protest or not included in certified appraisal roll  16A. 2018 Taxable Value of properties under protest.  16B. 2018 Value of properties under protest or included on certified appraisal roll  16C. Total Value under protest or not certified.  17. 2018 Taxable Value of properties under protest or included on certified appraisal roll  16C. Total Value under protest or not certified.  17. 2018 Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable Value of properties annexed after Jan 2017  21. Total adjustments to 2018 taxable value  22. 2018 Adjusted Taxable Value of properties annexed after Jan 2017  22. 2018 Adjusted Taxable Value of properties annexed after Jan 2017  23. 2018 Total Taxable Value of Properties annexed after Jan 2017  24. 2017 Maintenance And Operations compressed rate  25.		251,718,590
8A. Absolute Exemptions. Use 2017 Market Value 8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value. 8C. Value Loss 9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RICCREATIONAL, SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL, 9A. 2017 Market Value 9B. 2018 Productivity Or Special Appraised Value 9C. Value Loss 1,310,290 9C. Value Loss 1,310,290 10. Total Adjustments For Lost Value 11. 2017 Adjusted Taxable Value 248,327,680 12. 2017 Adjusted Taxable Value 248,327,680 12. 2017 Adjusted Taxable Value 13. Taxes Refunded For Years Proceeding Tax Year 2017 648.75 14. 2017 Adjusted taxes with refunds 15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 15A. Certified Values only 15B. Pollution Control Exemptions 15C. Total 2018 value. 255,750,530 15T. Total Value of properties under protest or not included in certified appraisal roll 16A. 2018 Taxable Value or Properties under protest or included on certified appraisal roll 16A. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 15C. Total Value under protest or not certified. 16B. 2018 Value or Properties not under protest or included on certified appraisal roll 16C. Total Value or Over 65/Disabled with Ceiling or Other Units enter 0 1618 Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Total Taxable Value or Oproperties annexed after Jan 2017 20. 2018 Tot	7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
SB. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.   1,771,770   2,080,620   2,090,62	8 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION	ON IN 2018.
8.C. Value Loss 9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL 9B. 2018 Productivity Or Special Appraised Value 9C. Value Loss 1,310,290 10. Total Adjustments For Lost Value 11. 2017 Adjustent Faxable Value 12. 2017 Adjusted Taxable Value 12. 2017 Adjusted Taxes 13. Taxes Refunded For Years Proceeding Tax Year 2017 14. 2017 Adjusted Taxes 15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 15. Certified Values only 15B. Pollution Control Exemptions 15C. Total 2018 value. 15C. Total 2018 value. 16A. 2018 Taxable Value of properties under protest or not included in certified appraisal roll 16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16C. Total value under protest or not certified. 17. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16C. Total value under protest or not certified. 2018 Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 2018 Total Taxable Value or Over 65/Disabled wi		308,850
2,080,620   2,08		1,771,770
9A. 2017 Market Value 9B. 2018 Productivity Or Special Appraised Value 9C. Value Loss 1,310,290 10. Total Adjustments For Lost Value 11. 2017 Adjusted Taxable Value 248,327,680 12. 2017 Adjusted Taxable Value 12. 2017 Adjusted Taxes 13. Taxes Refunded For Years Proceeding Tax Year 2017 14. 2017 Adjusted Taxes 15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 15. Certified Values only 15C. Total 2018 value. 255,750,530 15C. Total 2018 value. 265,750,530 16. Total Value of properties under protest or not included in certified appraisal roll 16A. 2018 Taxable Value of properties under protest. 16B. 2018 Value of properties under protest or included on certified appraisal roll 16C. Total value under protest or not ender dealth with Ceiling or Other Units enter 0 17. 2018 Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value Ofter Janable Va		2,080,620
9B. 2018 Productivity Or Special Appraised Value 9C. Value Loss 1,310,290 10. Total Adjustments For Lost Value 11. 2017 Adjusted Taxable Value 248,327,680 12. 2017 Adjusted Taxable Value 248,327,680 12. 2017 Adjusted Taxes 3,277,925,38 13. Taxes Refunded For Years Proceeding Tax Year 2017 4. 2017 Adjusted Taxes with refunds 15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 15A. Certified Values only 15B. Pollution Control Exemptions 15C. Total Value of properties under protest or not included in certified appraisal roll 16A. 2018 Taxable Value of properties under protest. 16B. 2018 Value of properties under protest or included on certified appraisal roll 16A. 2018 Taxable Value of properties under protest. 16B. 2018 Value of properties on tunder protest or included on certified appraisal roll 16C. Total value under protest or not certified. 0 17. 2018 Taxable Value of over 65/Disabled with Ceiling or Other Units enter 0 18. 2018 Total Taxable Value of properties annexed after Jan 2017 0 20. 2018 Total Taxable Value of properties annexed after Jan 2017 0 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of prop	THORSER, RECREATIONAL SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISA	AISAL, AL
9B. 2018 Productivity Or Special Appraised Value 9C. Value Loss 1,310,290 10. Total Adjustments For Lost Value 11. 2017 Adjusted Taxable Value 248,327,680 12. 2017 Adjusted Taxable Value 248,327,680 13. Taxes Refunded For Years Proceeding Tax Year 2017 44. 2017 Adjusted taxes with refunds 15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL 15A. Certified Values only 15B. Pollution Control Exemptions 15C. Total 2018 value. 255,750,530 15C. Total 2018 value. 255,750,530 16T. Total Value of properties under protest or not included in certified appraisal roll 16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll 16C. Total Value of properties under protest or included on certified appraisal roll 16C. Total Value of properties under protest or included on certified appraisal roll 16C. Total Value of properties under protest or included on certified appraisal roll 16C. Total Value of properties on tunder protest or included on certified appraisal roll 16C. Total Value of properties annexed after Jan 2017 0 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 316,188 18. 2018 Total Taxable Value of properties annexed after Jan 2017 0 2018 Total Taxable Value of properties annexed after Jan 2017 0 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 21. Total adjustments to 2018 taxable value 22. 2018 Adjusted Taxable value Of new improvements and new personal property 23. 564,300 24. 2017 Maintenance and Operations Tax Rate 251,870,042 252. 2018 Maintenance and Operations Tax Rate 26. 2018 Rollback maintenance and operation rate. 27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified 2018 anticipated collection 30. Certified 2018 anticipated for collection 31. 2018 Debt adjusted for collection	· · · · · · · · · · · · · · · · · · ·	1,310,290
10. Total Adjustments For Lost Value   3,390,910     11. 2017 Adjusted Taxable Value   248,327,680     12. 2017 Adjusted Taxable Value   248,327,680     12. 2017 Adjusted Taxes   3,277,925,38     13. Taxes Refunded For Years Proceeding Tax Year 2017   648,75     14. 2017 Adjusted taxes with refunds   3,278,574,13     15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLI.     15A. Certified Values only   255,750,530     15B. Pollution Control Exemptions   0     15C. Total 2018 value   255,750,530     16. Total Value of properties under protest or not included in certified appraisal roll   16A, 2018 Taxable Value of properties under protest.   0     16B. 2018 Value of properties ont under protest or included on certified appraisal roll   0     16C. Total Value under protest or not certified.   0     17. 2018 Taxable Value of Properties annexed after Jan 2017   316,188     18. 2018 Taxable Value of properties annexed after Jan 2017   0     20. 2018 Total Taxable Value of properties annexed after Jan 2017   0     20. 2018 Total Taxable value of new improvements and new personal property   3,564,300     22. 2018 Adjusted Taxable value   3,564,300     23. 2018 Effective Tax Rate   1.04 / \$100     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   28. 2017 Certified 2018 attailogated collection Rate Percent   707,500.00     29. Adjusted 2018 debt   0.00   70,500.00     20. 2018 Debt adjusted for collection Rate Percent   707,500.00   70,7500.00		0
10. Total Adjusted Taxable Value   248,327,680   3,390,910   11. 2017 Adjusted Taxable Value   248,327,680   3,277,925.38   3. Taxes Refunded For Years Proceeding Tax Year 2017   648,75   4. 2017 Adjusted taxes with refunds   3,278,574.13   3. Taxes Refunded For Years Proceeding Tax Year 2017   648,75   4. 2017 Adjusted taxes with refunds   3,278,574.13   3. Total Adjusted taxes with refunds   255,750,530   255,750,5		1,310,290
12. 2017 Adjusted Taxes   3,277,925.38     13. Taxes Refunded For Years Proceeding Tax Year 2017   648.75     14. 2017 Adjusted taxes with refunds   3,278,574.13     15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL     15A. Certified Values only   255,750,530     15B. Pollution Control Exemptions   0     15C. Total 2018 value   255,750,530     16. Total Value of properties under protest or not included in certified appraisal roll     16A. 2018 Taxable Value of properties under protest   0     16C. Total value under protest or not certified   0     16C. Total Value of properties not under protest or included on certified appraisal roll     16C. Total Value of properties not under protest or included on certified appraisal roll     16C. Total Value of properties not under protest or included on certified appraisal roll     16C. Total Value of properties not under protest or not certified   0     17. 2018 Taxable Value of properties annexed after Jan 2017   0     20. 2018 Total Taxable Value of properties annexed after Jan 2017   0     20. 2018 Total Taxable Value of properties annexed after Jan 2017   0     20. 2018 Total Taxable value of new improvements and new personal property   3,564,300     21. Total adjustments to 2018 taxable value   3,564,300     22. 2018 Adjusted Taxable value   251,870,042     23. 2018 Effective Tax Rate   1.04   \$100     20. 8 ROLLBACK TAX RATE WORKSHEET   2. 2017 Maintenance and Operations compressed rate   0.693368   \$100     20. 2018 ROLLBACK TAX RATE WORKSHEET   2. 2018 Maintenance and Operations compressed rate   0.693368   \$100     20. 20. 20. 20. 20. 20. 20. 20. 20. 20.		3,390,910
13. Taxes Refunded For Years Proceeding Tax Year 2017  648.75 14. 2017 Adjusted taxes with refunds  15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL  15A. Certified Values only  15B: Pollution Control Exemptions  15C. Total 2018 value.  255,750,530  16. Total Value of properties under protest or not included in certified appraisal roll  16A. 2018 Taxable Value of properties under protest.  16B. 2018 Value of properties not under protest or included on certified appraisal roll  16C. Total value under protest or not certified.  16B. 2018 Value of properties not under protest or included on certified appraisal roll  16C. Total value under protest or not certified.  10 0  11C. 2018 Taxable Value of properties not under protest or included on certified appraisal roll  10 0  11. 2018 Taxable Value of over 65/Disabled with Ceiling or Other Units enter 0  13 16,188  18. 2018 Total Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable value of new improvements and new personal property  21. Total adjustments to 2018 taxable value  22. 2018 Adjusted Taxable value  23. 2018 Effective Tax Rate  23. 2018 Effective Tax Rate  24. 2017 Maintenance And Operations Tax Rate  25. 2018 Maintenance and Operations Compressed rate  26A. Compressed or Rollback M&O Rate + 0.04  26B. Enter Line 51 from the "State Aid Template" + 0.04  26C. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue  28. 2017 Certified excess debt collection  29. Adjusted 2018 able at adjusted for collection Rate Percent  30. Certified 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection		248,327,680
14. 2017 Adjusted taxes with refunds  15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL  15A. Certified Values only  15B. Pollution Control Exemptions  15C. Total 2018 value.  255,750,530  16. Total Value of properties under protest or not included in certified appraisal roll  16A. 2018 Taxable Value of properties under protest.  16B. 2018 Value of properties not under protest or included on certified appraisal roll  16C. Total value under protest or not certified.  16B. 2018 Value of properties not under protest or included on certified appraisal roll  16C. Total value under protest or not certified.  100  17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0  316,188  18. 2018 Total Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable value of new improvements and new personal property  3.564,300  21. Total adjustents to 2018 taxable value  3.564,300  22. 2018 Adjusted Taxable value  3.564,300  22. 2018 Effective Tax Rate  251,870,042  23. 2018 Effective Tax Rate  1.04 / \$100  2018 ROLLBACK TAX RATE WORKSHEET  24. 2017 Maintenance and Operations compressed rate  26A. Compressed or Rollback M&O Rate + 0.04  26B. Enter Line 51 from the "State Aid Template" + 0.04  26B. Enter Line 51 from the "State Aid Template" + 0.04  26B. Enter Line 51 from the "State Aid Template" + 0.04  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  28. 2017 Certified excess debt collection  707,500.00  29. Adjusted 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection		3,277,925.38
15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL  15A. Certified Values only  15B. Pollution Control Exemptions  15C. Total 2018 value.  255,750,530  16. Total Value of properties under protest or not included in certified appraisal roll  16A. 2018 Taxable Value of properties under protest or included on certified appraisal roll  16C. Total Value under protest or not certified.  16B. 2018 Value of properties not under protest or included on certified appraisal roll  16C. Total Value under protest or not certified.  17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0  18. 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0  255,434,342  19. 2018 Total Taxable Value of properties annexed after Jan 2017  0 2018 Total Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable value of new improvements and new personal property  21. Total adjustments to 2018 taxable value  22. 2018 Adjusted Taxable value  23. 2018 Effective Tax Rate  251,870,042  2018 ROLLBACK TAX RATE WORKSHEET  24. 2017 Maintenance And Operations Tax Rate  26A. Compressed or Rollback M&O Rate + 0.04  26B. Enter Line 51 from the "State Aid Template" + 0.04  26C. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue  28. 2017 Certified excess debt collection  29. Adjusted 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection	13. Taxes Refunded For Years Proceeding Tax Year 2017	648.75
15A. Certified Values only   255,750,530   15B. Pollution Control Exemptions   0   255,750,530   15B. Pollution Control Exemptions   0   255,750,530   15C. Total 2018 value.   255,750,530   16C. Total Value of properties under protest or not included in certified appraisal roll   16A. 2018 Taxable Value of properties under protest.   0   0   16C. Total Value of properties not under protest or included on certified appraisal roll   0   0   16C. Total Value under protest or not certified.   0   0   0   16C. Total Value of properties not under protest or included on certified appraisal roll   16C. Total Value or Over 65/Disabled with Ceiling or Other Units enter 0   316,188   18. 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0   316,188   18. 2018 Total Taxable Value of properties annexed after Jan 2017   0   0   0   0   0   0   0   0   0		3,278,574.13
15B: Pollution Control Exemptions 0 15C: Total 2018 value. 255,750,530  16. Total Value of properties under protest or not included in certified appraisal roll 16A: 2018 Taxable Value of properties under protest. 0 16B: 2018 Value of properties not under protest. 0 16C: Total value under protest or not certified. 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 18: 2018 Total Taxable Value of properties annexed after Jan 2017 20: 2018 Total Taxable Value of properties annexed after Jan 2017 20: 2018 Total Taxable value of new improvements and new personal property 3,564,300 21: Total adjustments to 2018 taxable value 22: 2018 Adjusted Taxable value 23: 2018 Effective Tax Rate 25: 2018 Effective Tax Rate 25: 2018 Maintenance and Operations Tax Rate 25: 2018 Maintenance and Operations Compressed rate 26: 2018 Rollback maintenance and operation rate. 26A: Compressed or Rollback M&O Rate + 0.04 26C. Enter the lesser of Rate A or Rate B. 0 / \$100 20: 2017 Certified excess debt collection 20: Adjusted 20: 8 anticipated collection Rate Percent 30: 20: 20: 20: 20: 20: 20: 20: 20: 20: 2		
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16. Total Value of properties under protest or not included in certified appraisal roll  16A. 2018 Taxable Value of properties under protest.  16B. 2018 Value of properties not under protest or included on certified appraisal roll  16C. Total value under protest or not certified.  17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0  18. 2018 Total Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0  19. 2018 Total Taxable Value or properties annexed after Jan 2017  20. 2018 Total Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable value of new improvements and new personal property  3,564,300  21. Total adjustments to 2018 taxable value  22. 2018 Adjusted Taxable value  23. 2018 Effective Tax Rate  24. 2018 Adjusted Taxable value  251,870,042  23. 2018 Maintenance And Operations Tax Rate  26. 2018 ROLLBACK TAX RATE WORKSHEET  27. 2018 Maintenance and Operations compressed rate  28. 2018 Maintenance and Operations compressed rate  29. 2018 Rollback maintenance and operation rate.  26. 2018 Rollback maintenance and operation rate.  26. 2018 Rollback maintenance and operation rate.  26. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue  28. 2017 Certified excess debt collection  29. Adjusted 2018 debt  20. Certified 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection	·	0
16A. 2018 Taxable Value of properties under protest.       0         16B. 2018 Value of properties not under protest or included on certified appraisal roll       0         16C. Total value under protest or not certified.       0         17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0       316,188         18. 2018 Total Taxable Value       255,434,342         19. 2018 Total Taxable Value of properties annexed after Jan 2017       0         20. 2018 Total Taxable value of new improvements and new personal property       3,564,300         21. Total adjustments to 2018 taxable value       3,564,300         22. 2018 Adjusted Taxable value       251,870,042         23. 2018 Effective Tax Rate       1,301692 /\$100         2018 ROLLBACK TAX RATE WORKSHEET       24. 2017 Maintenance And Operations Tax Rate       1.04 /\$100         25. 2018 Maintenance and Operations compressed rate       0.693368 /\$100         26. 2018 Rollback maintenance and operation rate.       26A. Compressed or Rollback M&O Rate + 0.04       0         26B. Enter Line 51 from the "State Aid Template" + 0.04       0       0         26C. Enter the lesser of Rate A or Rate B.       0 /\$100         27. Debt to be paid with 2018 property taxes and sales tax revenue       707,500.00         28. 2017 Certified excess debt collection       707,500.00         29. Adjusted 2018 anticip	15C. Total 2018 value.	255,750,530
16B. 2018 Value of properties not under protest or included on certified appraisal roll       0         16C. Total value under protest or not certified.       0         17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0       316,188         18. 2018 Total Taxable Value       255,434,342         19. 2018 Total Taxable Value of properties annexed after Jan 2017       0         20. 2018 Total Taxable value of new improvements and new personal property       3,564,300         21. Total adjustments to 2018 taxable value       3,564,300         22. 2018 Adjusted Taxable value       251,870,042         23. 2018 Effective Tax Rate       1.301692 / \$100         2018 ROLLBACK TAX RATE WORKSHEET       2         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.       0         26A. Compressed or Rollback M&O Rate + 0.04       0         26B. Enter Line 51 from the "State Aid Template" + 0.04       0         26C. Enter the lesser of Rate A or Rate B.       0 / \$100         27. Debt to be paid with 2018 property taxes and sales tax revenue       707,500.00         28. 2017 Certified excess debt collection       707,500.00         29. Adjusted 2018 anticipated collection Rate Percent       7	16. Total Value of properties under protest or not included in certified appraisal roll	
16B. 2018 Value of properties not under protest or included on certified appraisal roll 16C. Total value under protest or not certified.  17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 18. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable value of new improvements and new personal property 21. Total adjustments to 2018 taxable value 22. 2018 Adjusted Taxable value 23. 2018 Effective Tax Rate 251,870,042 23. 2018 Effective Tax Rate 251,870,042 24. 2017 Maintenance And Operations Tax Rate 252, 2018 Maintenance and Operations compressed rate 262, 2018 Rollback maintenance and operation rate. 263. Compressed or Rollback M&O Rate + 0.04 264. Enter Line 51 from the "State Aid Template" + 0.04 265. Enter the lesser of Rate A or Rate B. 270, Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection		0
16C. Total value under protest or not certified.       0         17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0       316,188         18. 2018 Total Taxable Value       255,434,342         19. 2018 Total Taxable Value of properties annexed after Jan 2017       0         20. 2018 Total Taxable value of new improvements and new personal property       3,564,300         21. Total adjustments to 2018 taxable value       3,564,300         22. 2018 Adjusted Taxable value       251,870,042         23. 2018 Effective Tax Rate       1.301692 / \$100         2018 ROLLBACK TAX RATE WORKSHEET       24. 2017 Maintenance And Operations Tax Rate       1.04 / \$100         25. 2018 Maintenance and Operations compressed rate       0.693368 / \$100         26. 2018 Rollback maintenance and operation rate.       0         26A. Compressed or Rollback M&O Rate + 0.04       0         26B. Enter Line 51 from the "State Aid Template" + 0.04       0         26C. Enter the lesser of Rate A or Rate B.       0 / \$100         27. Debt to be paid with 2018 property taxes and sales tax revenue       707,500.00         28. 2017 Certified excess debt collection       707,500.00         29. Adjusted 2018 debt       0.00         30. Certified 2018 anticipated collection Rate Percent       707,500.00         31. 2018 Debt adjusted for collection	16B. 2018 Value of properties not under protest or included on certified appraisal roll	
17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0  18. 2018 Total Taxable Value 19. 2018 Total Taxable Value of properties annexed after Jan 2017  20. 2018 Total Taxable value of new improvements and new personal property 21. Total adjustments to 2018 taxable value 22. 2018 Adjusted Taxable value 23. 2018 Effective Tax Rate 251,870,042 23. 2018 Effective Tax Rate 251,870,042 24. 2017 Maintenance And Operations Tax Rate 261. 2018 Maintenance and Operations compressed rate 262. 2018 Rollback maintenance and operation rate. 263. Compressed or Rollback M&O Rate + 0.04 264. Enter Line 51 from the "State Aid Template" + 0.04 265. Enter the lesser of Rate A or Rate B. 27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection 707,500.00 30. Certified 2018 anticipated collection Rate Percent 707,500.00 707,500.00 707,500.00 707,500.00 707,500.00	16C. Total value under protest or not certified.	
19. 2018 Total Taxable Value of properties annexed after Jan 2017 0 20. 2018 Total Taxable Value of new improvements and new personal property 3,564,300 21. Total adjustments to 2018 taxable value 3,564,300 22. 2018 Adjusted Taxable value 251,870,042 23. 2018 Effective Tax Rate 251,870,042 23. 2018 Effective Tax Rate 1,301692 / \$100  2018 ROLLBACK TAX RATE WORKSHEET 24. 2017 Maintenance And Operations Tax Rate 1,04 / \$100 25. 2018 Maintenance and Operations compressed rate 2,2018 Rollback maintenance and operation rate. 26A. Compressed or Rollback M&O Rate + 0.04 26B. Enter Line 51 from the "State Aid Template" + 0.04 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 28. 2017 Certified excess debt collection 707,500.00 29. Adjusted 2018 anticipated collection Rate Percent 707,500.00 30. Certified 2018 anticipated collection Rate Percent 70,750.00 31. 2018 Debt adjusted for collection 70,750.00	17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	-
19. 2018 Total Taxable Value of properties annexed after Jan 2017 20. 2018 Total Taxable value of new improvements and new personal property 21. Total adjustments to 2018 taxable value 22. 2018 Adjusted Taxable value 23. 2018 Effective Tax Rate 251,870,042 23. 2018 Effective Tax Rate 251,870,042 24. 2017 Maintenance And Operations Tax Rate 25. 2018 Maintenance and Operations compressed rate 26. 2018 Rollback maintenance and operation rate. 26A. Compressed or Rollback M&O Rate + 0.04 26B. Enter Line 51 from the "State Aid Template" + 0.04 26C. Enter the lesser of Rate A or Rate B. 27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 debt 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection 30. Certified adjusted for collection 31. 2018 Debt adjusted for collection		· ·
20. 2018 Total Taxable value of new improvements and new personal property 21. Total adjustments to 2018 taxable value 22. 2018 Adjusted Taxable value 23. 2018 Effective Tax Rate 251,870,042 23. 2018 Effective Tax Rate 251,870,042 24. 2017 Maintenance And Operations Tax Rate 26. 2018 Maintenance and Operations compressed rate 26. 2018 Rollback maintenance and operation rate. 26A. Compressed or Rollback M&O Rate + 0.04 26B. Enter Line 51 from the "State Aid Template" + 0.04 26C. Enter the lesser of Rate A or Rate B. 27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 debt 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection 37.075.00		•
21. 10tal adjustments to 2018 taxable value 22. 2018 Adjusted Taxable value 23. 2018 Effective Tax Rate 251,870,042 23. 2018 Effective Tax Rate 2018 ROLLBACK TAX RATE WORKSHEET 24. 2017 Maintenance And Operations Tax Rate 25. 2018 Maintenance and Operations compressed rate 26. 2018 Rollback maintenance and operation rate. 26A. Compressed or Rollback M&O Rate + 0.04 26B. Enter Line 51 from the "State Aid Template" + 0.04 26C. Enter the lesser of Rate A or Rate B. 27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 debt 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection 37.075.00 30. Terminate and operations are properly taxes and sales tax revenue 38. 2017 Certified excess debt collection 39. Certified 2018 anticipated collection Rate Percent 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection	20. 2018 Total Taxable value of new improvements and new personal property	
22. 2018 Adjusted Taxable value 23. 2018 Effective Tax Rate  251,870,042 1.301692 /\$100  2018 ROLLBACK TAX RATE WORKSHEET  24. 2017 Maintenance And Operations Tax Rate 25. 2018 Maintenance and Operations compressed rate 26. 2018 Rollback maintenance and operation rate. 26A. Compressed or Rollback M&O Rate + 0.04 26B. Enter Line 51 from the "State Aid Template" + 0.04 26C. Enter the lesser of Rate A or Rate B. 27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 debt 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection  7.075,000		• •
23. 2018 Effective Tax Rate  2018 ROLLBACK TAX RATE WORKSHEET  24. 2017 Maintenance And Operations Tax Rate  25. 2018 Maintenance and Operations compressed rate  26. 2018 Rollback maintenance and operation rate.  26A. Compressed or Rollback M&O Rate + 0.04  26B. Enter Line 51 from the "State Aid Template" + 0.04  26C. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue  28. 2017 Certified excess debt collection  29. Adjusted 2018 debt  30. Certified 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection  707,500.00  7,075,000		
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       0         26C. Enter the lesser of Rate A or Rate B.       0 /\$100         27. Debt to be paid with 2018 property taxes and sales tax revenue       707,500.00         28. 2017 Certified excess debt collection       707,500.00         29. Adjusted 2018 debt       0.00         30. Certified 2018 anticipated collection Rate Percent       707,500.00         31. 2018 Debt adjusted for collection       7.075,000	23. 2018 Effective Tax Rate	
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       0         26C. Enter the lesser of Rate A or Rate B.       0 /\$100         27. Debt to be paid with 2018 property taxes and sales tax revenue       707,500.00         28. 2017 Certified excess debt collection       707,500.00         29. Adjusted 2018 debt       0.00         30. Certified 2018 anticipated collection Rate Percent       707,500.00         31. 2018 Debt adjusted for collection       7.075,000	2018 ROLLBACK TAX RATE WORKSHEET	
25. 2018 Maintenance and Operations compressed rate 26. 2018 Rollback maintenance and operation rate. 26A. Compressed or Rollback M&O Rate + 0.04 26B. Enter Line 51 from the "State Aid Template" + 0.04 26C. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 debt 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection 30. Certified 2018 anticipated for collection 31. 2018 Debt adjusted for collection 32. 2018 Debt adjusted for collection 33. 2018 Debt adjusted for collection		1 0.4 1 0100
26. 2018 Rollback maintenance and operation rate.  26A. Compressed or Rollback M&O Rate + 0.04  26B. Enter Line 51 from the "State Aid Template" + 0.04  26C. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue  28. 2017 Certified excess debt collection  29. Adjusted 2018 debt  30. Certified 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection  7075,000		
26A. Compressed or Rollback M&O Rate + 0.04 26B. Enter Line 51 from the "State Aid Template" + 0.04 26C. Enter the lesser of Rate A or Rate B. 27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 debt 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection  7075,000 7075,000	26. 2018 Rollback maintenance and operation rate.	0.025500 / \$100
26B. Enter Line 51 from the "State Aid Template" + 0.04 26C. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue 28. 2017 Certified excess debt collection 29. Adjusted 2018 debt 30. Certified 2018 anticipated collection Rate Percent 31. 2018 Debt adjusted for collection  707,500,00 7,075,00	26A. Compressed or Rollback M&O Rate + 0.04	0
26C. Enter the lesser of Rate A or Rate B.  27. Debt to be paid with 2018 property taxes and sales tax revenue  28. 2017 Certified excess debt collection  29. Adjusted 2018 debt  30. Certified 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection  707,500  707,500  707,500  707,500		
27. Debt to be paid with 2018 property taxes and sales tax revenue  28. 2017 Certified excess debt collection  29. Adjusted 2018 debt  30. Certified 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection  707,500,00  100  7,075,00		
28. 2017 Certified excess debt collection       707,500.00         29. Adjusted 2018 debt       0.00         30. Certified 2018 anticipated collection Rate Percent       707,500.00 100 %         31. 2018 Debt adjusted for collection       7,075.00		
30. Certified 2018 anticipated collection Rate Percent  31. 2018 Debt adjusted for collection  707,500.00 100 %  7,075.00		
31. 2018 Debt adjusted for collection 7.075.00	•	
31. 2018 Debt adjusted for collection 7.075.00	30. Certified 2018 anticipated collection Rate Percent	70 <b>7</b> ,500.00 100 %
32. 2018 captured appraised value of real property in a Tax Increment Financing	31. 2018 Debt adjusted for collection	
	32. 2018 captured appraised value of real property in a Tax Increment Financing	7,075.00

#### EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction:

30

GRAPELAND I.S.D.

33. 2018 Total taxable value

35. 2018 Rollback Tax Rate

34. 2018 Debt Tax Rate

255434342 0.002769 /\$100

0.002769 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ

37. 2018 Total Taxable value

38. Additional rate for For Pollution Control

39. 2018 Rollback tax rate adjusted for Pollution Control

0

480863890

0 /\$100

0.001818 / \$100

## 2019 Tax Rate Calculation Worksheet

#### **School Districts**

School District's Name

#### Grapeland ISD

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 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.

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.

Une .	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),		
	value of nomesteads with tax centrigs (will deduct in Line 2).		
	2018 tax ceilings and Chapter 313 limitations.		\$ 255,750,530
2.	A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the		
	homesteads of homeowners age 65 or older or disabled.1	\$ 316,188	
2.	B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and	310,100	
	operations (M&O) taxes. Enter zero when calculating effective		
	debt service taxes. (Use these numbers on the advice of your legal counsel.)2	- \$	
2.	C. Add A and B.		
			\$ 316,188
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		
	2045 4-4-1-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4		\$ 255,434,342
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		
	as in asspired may rate und debt (ate separatery).		
	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		1.320000
5.	A. Original 2018 ARB values:	er e	
5.	B. 2018 values resulting from final court decisions:	-	
	=	· c	
5.	C. 2018 value loss, Subtract B from A.	Ψ -	
			\$ -
6.	2018 taxable value, adjusted for court-ordered reductions.		
	Add Line 3 and Line 5C.		
			\$ 255,434,342
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		
	usannossu tentury,		
1 Tex. T	ax Code § 26.012(14)	***************************************	-

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division 50-859 • 07-19/3

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

<sup>2</sup> Tex. Tax Code § 26.012(6)

019 T	ox Rate Calculation Worksheet — School Districts  Effective Tox Rate Activity	Form 50-859		
- Children	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			
- 1	include value lost due to freeport or goods-in-transit exemptions.			
8.	A. Absolute exemptions. Use 2018 market value:	\$ -		
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:			
	····+	6 551.000		
-	C. Value loss, Add A and B.	\$ 551,280		
٥.	o. Value 1035, Aud A alid D.		-	
			\$	551,280
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal,		10000	
1	recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019			
- 1	for the first time; do not use properties that qualified in 2018.			
9.	A 2018 market value:	\$ -		
9.	A. 2018 market value: B. 2019 productivity or special appraised value:	T		
	·· =	\$ -		
9.	C. Value loss. Subtract B from A.	**************************************	:::::::::::::::::::::::::::::::::::	, desta de la desta de la dela de la dela de la dela de la dela de
			\$	,
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		<u> </u>	
l	·		\$	551,280
11.	2018 adjusted taxable value, Subtract Line 10 from Line 6.	***************************************	<del> </del>	331,200
	•		\$	254,883,062
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		Φ	234,863,002
1	and a state of the			2 264 456 45
13	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years		\$	3,364,456.42
	oreceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for	7	ĺ	
	lax year 2018. This line applies only to tax years preceding tax year 2018.		ĺ	
]	and your zero. The line applies only to tax yours proceeding tax your 2010.			25 221 55
14	Adjusted 2018 taxes with refunds, Add Lines 12 and 13.		\$	35,291.57
	Tallating 2010 taxes with retailes, And Ellies 12 and 15.			
15	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes		\$	3,399,747.99
19.	the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65			
- 1	one colar cazable value of nornesteads with tax cellings (will deduct in line 17). These nomesteads include nomeowners age 65 or older or disabled.			
	A. Certified values only:	\$ 340.544.995		
15	3. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax	\$ 340,544,995	لنسننا	
	/ear for the first time as pollution control or energy storage			
	system property:	•		
15 (	C. Total value. Subtract B from A.	· •	سسس	
	5. Total value. Gustase B Holl A.			040 544 005
	Total value of properties under protest or not included on certified appraisal roll.		\$	340,544,995
16	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest.			
10.	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			
١,	vins. For each of the properties under protest, use the lowest of these values.			
	Enter the total value			
16 6	2019 value of proportion pot under protect on included an exist described in the Company	-	шш	
10.1	3. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school listricts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll	'		
1,	retification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief			
	ppraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the			
r	narket value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as			
į	indicate).	\$ -		
		Φ -		
	: Total value under protest or not certified. Add A and B			
	C. Total value under protest or not certified. Add A and B.		\$	

2019 T	ax Rate Calculation Worksheet – School Districts Effective (ax flate Activity)	Form 50-859		
ine	2019 tax ceilings and Chapter 313 limitations.			
17.	A. Enter 2019 total taxable value of homesteads with tax cellings. These include the			
1 1	homesteads of homeowners age 65 or older or disabled.4	\$ 39,582,165		
17.	B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter			
	zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)s	\$ -		
17.	C. Add A and B.			
			\$	39,582,165
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.			
			\$	300,962,830
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property.			
	Enter the 2019 value of property in territory annexed by the school district.		\$	-
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means			
	the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value			
	can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2018, and be located in a new improvement.			
			\$	23,833,360
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		s	23,833,360
	Section 11 at 14 and 12 Carterial line 40 from line 40		1-0	23,833,300
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$	277,129,470
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.			
			ļ	1.226772
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.			
	service for those school districts that participate in an applicable chapter 313 limitations agreement.			0.000000
-	ON 2. Vetes Approved Tay Pate			

SECTION 2: Voter-Approval Tax Rate

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

1. 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.

2. 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 Tay Rate Activity	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 State Aid Template for 2019-2020 to determine state compression		
	percentage and the district enrichment tax rate (DTR).	00%	
	state compression percentage	070	
	A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00	1,00000001	
25.	(i) 2018 M&O (i) DTR reduction (ii) DTR reduction (iii) DTR reduct	0.000000	
	(i)DTR reduction	0.000000	
	(i) 2018 M&O – (\$1.00 + DTR reduction)		
	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
		_1	

4 Tex. Tax Code § 26.012(6)(A)(i) 5 Tex. Tax Code § 26.012(6)(A)(ii)

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 district shad 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.  S. 703,100.00  27. 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.  S  D. Adjusted bebt: Subtract B and C from A.  28. Adjusted 2019 debt. Subtract line 27 from line 26D.  29. Certified 2019 articipated collections. Enter the amount certified by the collector.  S. (1,679,921.00)  29. Certified 2019 articipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  30. 2019 debt adjusted for collections. Divide line 28 by line 29.  31. 2019 total taxable value. Enter amount on line 18.  32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.  -0.55818	2019 7	ax Rate Calculation Worksheet - School Districts	Form 50-859	across de	
Debt means the interest and principal that will be paid on debts that: (1) Are paid by properly taxes, (2) Are secured by properly taxes, (3) Are scheduled for payment to user 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 debts met the four conditions above, include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.  Enter debt amount:  \$ 703,100.00  26. B. Subtract unencumbered fund amount used to reduce total debt.  \$ 2,383,021.00  27. 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.  \$ 1,679,921.00  27. Certified 2018 excess debt collections. Enter the amount certified by the collector.  28. Adjusted 2019 debt. Subtract line 27 from line 26D.  29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  30. 2019 debt adjusted for collections. Divide line 28 by line 29.  31. 2019 total taxable value. Enter amount on line 18.  \$ 300,962,830  -0.55818  ECTION 3: Additional Rollback Protection for Pollution Control		Voter-Approval Tax Rate Artivity	Amount/Rate	Amoun	t/Rate
(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. (4) Are not classified in the school district's budget as M&O expenses. (5) An obet includes contractual payments to other school district 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 apparalsal district budget payments.  Enter debt amount:  Enter debt amount:  S 703,100.00  S 2,383,021.00  C C. Subtract unencumbered fund amount used to reduce total debt.  S 2,383,021.00  S 2,383,021.00  S 2,383,021.00  C 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.  S (1,679,921.00  C Certified 2018 excess debt collections. Enter the amount certified by the collector.  S (1,679,921.00  C Certified 2019 anticipated collection rate. Enter the rate certified by the collector, if the rate is 100 percent or greater, enter 100 percent.  S (1,679,921.00  30. 2019 debt adjusted for collections. Divide line 28 by line 29.  S (1,679,921.00  C (1,679,921.00	26.				
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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 district 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:  5. 703,100.00  26. S. 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.  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.  30. 2019 debt adjusted for collections. Divide line 28 by line 29.  31. 2019 total taxable value. Enter amount on line 18.  32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.  33. 2019 voter-approval tax rate. Add lines 25 and 32.  34. ECTION 3: Additional Rollback Protection for Pollution Control					
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32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.  -0.55818  2019 voter-approval tax rate. Add lines 25 and 32.  -0.55818  ECTION 3: Additional Rollback Protection for Pollution Control	31.	2019 total taxable value. Enter amount on line 18.			
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.  -0.55818  2019 voter-approval tax rate. Add lines 25 and 32.  -0.55818  ECTION 3: Additional Rollback Protection for Pollution Control				\$	300.962.830
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-0.55818 SECTION 3: Additional Rollback Protection for Pollution Control	33	2019 voter-approval tay rate. Add lines 25 and 32			-0.558182
SECTION 3: Additional Rollback Protection for Pollution Control	JJ.	ACTO POLIST-APPLOYAL IAN TALE, MULT IIIES 23 dilu 32.			
					-0.558182
	SECTI	ON 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 and, 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.

Une	Additional Rollback for Pollution Control Activity	Amount/Rate	Antenny	late /
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the		TANDSIMALIS	
	determination letter from TCEQ.sThe school district shall provide its tax assessor with a copy of the letter.7			
~~~			\$	-
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.			······································
			\$	300,962,830
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.			······································
				0.000000
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.			
				-0.558182
	ax Code § 26.045(d)			
	lax Code § 26.045() in the control of the control o	and port of any property and any one of the second sections of the section sections of the second section section sections of the section section	eren oo i ganaysee egel	and the control of th

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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) Voter-Approval Tax Rate (Line 33).

Rollback tax rate adjusted for pollution control (Line 37).

SECTION 5: School District Representative Name and Signature -0.558182

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

#### Date: 08/18/2020 09:24 AM

# **2020 Tax Rate Calculation Worksheet School Districts**

	Grapeland ISD District's Name Ph	one (area co	936-544-9655 ode and number)
1512-I	3 Loop 304 E, Crockett, TX, 75835		-
Schoo	District's Address, City, State, ZIP Code Sci	100l Distric	t's Website Address
no-new calcular value a accurar rates to This w Water	ERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the v-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars atted. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraise and the estimated values of properties under protest. The designated officer or employee shall certify that tely calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The the governing body by Aug. 7 or as soon thereafter as practicable.  Forksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) shou District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Forms 10.000 for the certified appraisal roll or certified estimate.	per \$100 of 1 al roll or cer the officer of e officer or d use Comp	axable value tified estimate of r employee has employee submit the troller Form 50-858
ть:	Than School Districts.  The provided to assist taxing units in determining tax rates. The information provided in this work nee and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding ta	sheet is offe x rate prepar	anon and adoption.
Line	No-New-Revenue Tax Rate Activity	•	Miloundixate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]	:	\$340,544,995
2.	2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings.  These include the homesteads of homeowners age 65 or older or disabled.[2]	;	\$39,582,165
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	:	\$300,962,830
4.	2019 total adopted tax rate	1	\$.970000
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.		
;		\$0	
	A.Original 2019 ARB values:  B. 2019 values resulting from final court decisions:	<b>\$</b> 0	
:		:	\$0
	C. 2019 value loss. Subtract B from A.[3]	;	* *
6, 	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	o İ	
	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.		\$300,962,830
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.		
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.	67,370	

B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption

	C. Value loss. Add A and B.[6]	\$416,610
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
		. ; <del></del>
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$0
	C. Value loss, Subtract B from A.[7]	\$0·
12.	Total adjustments for lost value Add Lines 9, 10C and 11C	\$416,610
13.	2010 adjusted taxable value Subtract Line 12 from Line 8	\$300,546,220
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100.	\$2,915,298
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$3,180
16.	Adjusted 2019 levy with refunds Add Lines 14 and 15.[9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.	\$2,918,478
17.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled.[10]	
	A. Certified values.[11] \$336,365,3	20
	B. Pollution control and energy storage exemption: Deduct the value of \$4,826,6 property exempted for the current tax year for the first time as pollution control or energy storage system property:	20
	C. Total value. Subtract B from A.	\$331,538,700
18.	Total value of properties under protest or not included on certified appraisal roll.[12]	
	A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[13]	80
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[14]>	\$0
	C. Total value under protest or not certified:. Add A and B.	\$218,380
19.	2020 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings.  These include the homesteads of homeowners age 65 or older or disabled [15]	\$45,771,275
20.	2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$285,985,805
21.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	\$0
22.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement	\$1,982,240

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	a new improvement.	nool district after Jan. 1, 2019, and be located in	
23.	Total adjustments to the 2020 tax	able value. Add Lines 21 and 22.	\$1,982,240
24.		tract Line 23 from Line 20.	\$284,003,565
25.	2020 NNR tax rate. Divide Line 16		\$1.027620 /\$100
[1]Te	x. Tax Code Section	[2] Tex. Tax Code Section	
3 Te	x. Tax Code Section	[4]Tex. Tax Code Section	
(5 Te:	x. Tax Code Section	6 Tex. Tax Code Section	
[7]Te:	x. Tax Code Section	[8]Tex. Tax Code Section	

[10]Tex. Tax Code Section

[14]Tex. Tax Code Section

[9]Tex. Tax Code Section

[11]Tex. Tax Code Section

[13]Tex. Tax Code Section [15]Tex. Tax Code Section

Line	Voter Approval Tax Rate Activity			Amount/Rate
26.	2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA. [25]		·	\$.000000
27	2020 enrichment tax rate (DTR). Enter the greater of A and B. [26]	<del></del>		\$.000000
27.	A. Enter the district's 2019 DTR, minus any required reduction under Education	,	\$.000000	*** *** ***
	Code Section 48.202(f)			
•	B. Enter \$.05 per \$100 of taxable value, if governing body of school district add \$0.05 by unanimous vote.  If not adopted by unanimous vote, enter \$0.04 per \$100. [27]	opts	\$.00000	
28.	2020 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 2 Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the sta compression percentage multiplied by \$1.00. [28]	27. ate		\$,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.		: : · · <u>=</u>	
	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 paymetns.  Enter debt amount:	· ··· <del>-</del>	0	ent controls.
	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 faciliallotment program.	ities	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.			
32.	2020 anticipated collection rate. If the anticipated rate in A is lower than acturates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in this prior than at least one of the rates in the prior three years, enter the rate in the prior than at least one of the rates in the prior three years, enter the rate in the prior three years, enter the prior three years, enter the rate in the prior three years, enter the years, enter t	ite in	· · · · · · · · · · · · · · · · · · ·	100.00 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]		100.00 %	
-	B. Enter the 2019 actual collection rate		0.97 %	
	C. Enter the 2018 actual collection rate		100.00 %	
	D. Enter the 2017 actual collection rate	. <del>  </del>	100.00 %	
33.	2020 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a cour with a population of more than two million, add the amount of taxes the governody proposes to dedicate to the junior college district in 2020 to the result.	nty rning		
34.	2020 total taxable value. Enter the amount on Line 20 of the No-New-Revent	ue 		285,985,805
35.	22 half in 22 half in 24 and multiply by \$100			0.000000
36.	2020 voter-approval tax rate. Add Lines 28 and 36.  If the school district received distributions from an equalization tax imposed to former Chapter 18, Education code, add teh NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 36 [32]	under	: :	0.000000

# 3TEP 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 ncludes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed vholly 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 ICEQ letter of determination that states the portion of the cost of the installation for pollution control. This step should only be completed by a

choo Line	district that uses M&O funds to pa	Activity	and to the control of the	Amount/Rate
37.	Certified expenses from the Te (TCEQ). Enter the amount certif The school district shall provide letter.[34]	xas Commission on Environ fied in the determination lette its tax assessor collector with	r from TCEQ.[33] a copy of the	 \$0 \$285.985.805
38.	2020 total taxable value. Enter tax Rate Worksheet.	the amount on Line 20 of the	No-New-Revenue	 \$.000000
39.	Additional rate for pollution co \$100.	ontrol. Divide Line 37 by Lin	ne 38 and multiply by	 \$,00000
40.	2020 voter-approval tax rate, a line 39.	adjusted for pollution contr	ol. Add line 36 and	 <b>4,00000</b>
STI	EP 4: Total Tax Rate			 
	ate the applicable total tax rates as -new-revenue tax rate (Line 24	calculated above.		\$1.027620
Ve	ster-Approval Tax Rate(Line 40)			 \$.000000
	P 5: School District Represen	tative Name and Signatu	re	 

Enter the name of the person preparing the tax rate as authorized by

Printed Name of Taxing Unit Representative

sign here

# 2021 Tax Rate Calculation Worksheet School Districts without Chapter 313 Agreements GRAPELAND ISD

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

Phone (area code and number) School District's Website Address Date: 07/28/2021 02:27 PM

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 appraised delivers to the taxing unit the certified 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

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

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

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

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

offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation	ormanon provided in this worksheet is n 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 of 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	n a tax rate that would produce the
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll	Amount/Rate
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	\$379,066,169
will add undisputed value in Line 6). This total includes the taxable value of homesteads	
with tax ceilings (will deduct in Line 2).	
2. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These	<del> </del>
include the homesteads of homeowners age 65 or older or disabled	\$45,614,975
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$333,451,194
4. 2020 total adopted tax rate .	\$1.114300/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020	4
appraised value:	1
	\$0
A. Original 2020 ARB Values:	
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.	60
	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	
	\$0
A. 2020 ARB certified value:	40
B. 2020 disputed value:	\$0
C 2020 undisputed value Culture D Court	
C. 2020 undisputed value. Subtract B from A.	
7. 2020 Chapter 42 related adjusted values Add Line 5 and 6.	\$0
B. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add	\$0
Line 3 and Line 7.	\$333,451,194
2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.	
Enter the 2020 value of property in deannexed territory.	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If	
he school district increased an original exemption, use the difference between the original	
o de la constante de la consta	

exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$790,380
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$588,140
C. Value loss. Add A and B.	\$1,378,520
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	\$150 T 030 EU
A. 2020 market value:	\$27,010
B. 2021 productivity or special appraised value:	\$460
C. Value loss. Subtract B from A.	\$26,550
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$1,405,070
13. Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	\$332,046,124
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$3,699,989
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$262
16. Adjusted 2020 levy with refunds. Add Lines 14 and 15.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.	\$3,700,251
17. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled.	
A. Certified values only: <sup>3</sup>	\$435,276,505
B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$-4,110,7 <b>8</b> 0
C. Total 2021 value. Subtract B from A.	\$431,165,725
18. Total value of properties under protest or not included on certified appraisal roll.	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll.  The chief appraiser gives school districts a list of those taxable properties that the chief	

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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.  C. Total value under protest or not certified: Add A and B.	<b>\$0</b>
	·
	\$0
19. 2021 tax ceilings Enter 2021 total taxable value of homesteads with tax ceilings. These	\$52,106,775
include the homesteads of homeowners age 65 or older or disabled.4	\$52,100,775
20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$379,058,950
21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	
Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22. Total 2021 taxable value of new improvements and new personal property located	
in new improvements. New means the item was not on the appraisal roll in 2020. An	
improvement is a building, structure, fixture or fence erected on or affixed to land. New	\$3,371,540
additions to existing improvements may be included if the appraised value can be	\$5,571,540
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.	
23. Total adjustments to the 2021 taxable value. Add Lines 21 and 22.	\$3,371,540
24. Adjusted 2021 taxable value. Subtract Line 23 from Line 20.	\$375,687,410
25. 2021 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$0.984928/\$100

<sup>&</sup>lt;sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(6)

<sup>3</sup>Tex. Tax Code Section 26.012(6)

<sup>4</sup>Tex. Tax Code Section 26.012(6)(A)(i)

<sup>5</sup>Tex. 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 carrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The carichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.
- 3. Debt Rate: The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(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 rate. Voter-Approval Tax Rate Worksheet Amount/Rate 26. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates \$0.822000/\$100 based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA \$0.050000 27. 2021 enrichment tax rate (DTR). Enter the greater of A and B. A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$0.050000 B. \$0.05 per \$100 of taxable value. 28. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. \$0.872000/\$100 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. 29. 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: \$711,088 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. \$711,088 D. Adjust debt: Subtract B and C from A. 30. Certified 2020 excess debt collections. Enter the amount certified by the collector. \$711,088 31. Adjusted 2021 debt. Subtract line 27 from line 26D. 100.00% 32, 2021 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%	
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	104.00%
C. Enter the 2019 actual collection rate	97.00%
D. Enter the 2018 actual collection rate	100.00%
33. 2021 debt adjusted for collections. Divide line 31 by line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result.	\$711,088
34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet.	\$379,058,950
35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.	\$0.187592/\$100
36. 2021 voter-approval tax rate. Adds lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.	\$1.059592/\$100

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	-	• .		-	Adjustment	-	-	 	_

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

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

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

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

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

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

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

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

#### **SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate

Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate

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

\$1.059592

\$0.984928

Indicate the line number used: 36

# SECTION 6: School District Representative Name and Signature

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

print here

Printed Name of School District Representative

sign here \_\_\_\_

School District Representative

Data

7-28-21

Form 50-859

# <sup>™</sup> 2022 Tax Rate Calculation Worksheet

# School Districts without Chapter 313 Agreements

GRAPELAND ISD	(936) 687-4619
School District's Name	Phone (area code and number)
116 W Myrtle Grapeland, Tx 75844	www.grapelandisd.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 voterapproval 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. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

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

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

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

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

#### SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total 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 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$435,119,330
2.	<b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	\$52,017,870
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 383,101,460
4.	2021 total adopted tax rate.	\$ 1.0570 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.  A. Original 2021 ARB values: \$ 0  B. 2021 values resulting from final court decisions: -\$ 0  C. 2021 value loss. Subtract B from A. 3	s <u>0</u>
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.  A. 2021 ARB certified value:	s0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$0
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 383,101,460
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. 5	\$ ************************************

Tex. Tax Code § 26.012(14

<sup>&</sup>lt;sup>2</sup> Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)
 Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	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 goods-in-transit, or 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:	The state of the s
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: +\$ 15,131,770	in the second of
	C. Value loss. Add A and B. 6	\$ 15,420,230
11.	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	
	B. 2022 productivity or special appraised value:5 3,110	
	C. Value loss. Subtract B from A. 7	\$
12.	Total adjustments for lost value, Add Lines 9, 10C and 11C.	\$15,554,620
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ 367,546,840
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 3,884,970
15.	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.	\$669
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 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 2021 from the result.	\$ 3,885,639
17.	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.11 505,904,910	
	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:	Company of the Compan
	C. Total 2022 value. Subtract B from A.	\$ 505,904,910
18.	Total value of properties under protest or not included on certified appraisal roll. 12	September 1997
Special communication for the communication of the	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, 13	Article constitution and the second
energia de la manda de la companya d	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. 14	
	C. Total value under protest or not certified. Add A and B.	\$
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 15	\$ 47,805,370

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 458,099,540
21.	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
22.	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.	\$4,587,460
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 4,587,460
24,	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ <u>453,512,080</u>
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$0.8567_/\$100

#### SECTION 2: Voter-Approval Tax Rate

Districts should review information from TEA when calculating their 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
- 2. 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 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. 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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	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	\$0.8046/\$100
27.	2022 enrichment tax rate. Enter the greater of A and B. 26	\$0.0500/\$100
	A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.0000	
	B. \$0.05 per \$100 of taxable value	
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27.	\$ 0.8546/\$100
	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. 27	

<sup>14 [</sup>Reserved for expansion]

<sup>[</sup>Reserved for expansion]

<sup>14</sup> Tex. Tax Code 526.08(n)

Tex. Edu. Code §48.2551(a)(3)
 Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

Tex. Edu. Code \$548.202(a-1)(2) and 48.202(f)
 Tex. Edu. Code \$45,0021(a)

<sup>23</sup> Tex. Edu. Code \$11.184(b)

<sup>\*\*</sup> Tex, Edu. Code \$11.184(b)\*

\*\* Tex, Edu. Code \$11.184(b-1)

\*\* Tex, Edu. Code \$48.255, 48.2551(b)(1) and (b)(2)

\*\* Tex, Tax Code \$26.08(n)(2)

\*\* Tex, Edu. Code \$45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	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;	
	(1) 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.	
	(4) Me not classified in the scribbi districts budget as most superiors.	
	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	
	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 \$ 0	
	D. Adjust debt: Subtract B and C from A.	, 712,356
	D. Adjust debt: Subtract b and c from A.	
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ 712,356
32.	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 %	
	400.00	
	B. Enter the 2021 actual collection rate 102.98 %	
	C. Enter the 2020 actual collection rate 103.70 %	
	D. Enter the 2019 actual collection rate 96.87 %	100.00 %
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32.	ig the province of the second
Advantage had made to the first of the first	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 2022 to the result.	\$ 712,356
34.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$ 458,099,540
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.1555 /\$100
36.	2022 voter-approval tax rate. Add Lines 28 and 35.	\$ <u>1.0101</u> /\$100
No Spiriture of communication (Company)	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	
E		

#### SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Annine Section	Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate	
	37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	\$ 0	Company of the Control of the Contro

<sup>&</sup>lt;sup>28</sup> Tex. Tax Code § 26.012(7)

Tex. Tax Code §§26.012(10) and 26.04(b)
 Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Tex. Tax Code §26.04(b)
 Tex. Tax Code §26.08(g)
 Tex. Tax Code § 26.045(d)

<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$ 458,099,540
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.0101 /\$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
41,	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 1.0579,\$100
42.	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 <mark>/</mark> \$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.0000/\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$1.0101 <u>/</u> \$100
SEC	CTION 5: Total Tax Rate	-

SECTION 5: Total Tax Rate	
Indicate the applicable total tax rates as calculated above.	
No-New-Revenue Tax Rate	\$
Enter the 2022 NNR tax rate from Line 25.	
Voter-Approval Tax Rate	\$ 1.0101/\$100
As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:	

### 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

Carey Menter

Date

<sup>35</sup> Tex. Tax Code \$26.042(f) and Tex. Edu. Code § 45,0032(d)

<sup>&</sup>lt;sup>36</sup> Tex. Tax Code §26.04(c)