

#### **School Districts**

School District's Name

Crockett ISD M & O

rockett ISD IVI & O

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

School District's Website Address

Phone (area code and number)

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

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

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

# SECTION 1: Effective Tax Rate (No New Taxes)

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

	Amount/Rate	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today, include any adjustments since		
last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		
		\$ 465,575,650
2018 tax ceilings and Chapter 313 limitations.		Ψ 405,575,050
2. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the		
homesteads of homeowners age 65 or older or disabled.	\$ 46,831,830	
2. B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective		
debt service taxes. (Use these numbers on the advice of your legal counsel.)2.	\$	
2. C. Add A and B.	Ψ -	
		\$ 46,831,830
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		φ 40,031,030
		\$ 418,743,820
<ol> <li>2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&amp;O rate and debt rate separately).</li> </ol>		
		1.040000
2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		1.0-0000
5. A. Original 2018 ARB values:	\$ -	
5. B. 2018 values resulting from final court decisions:	**************************************	
	\$ -	
5. C. 2018 value loss. Subtract B from A.		
6. 2018 taxable value, adjusted for court-ordered reductions.		\$ -
Add Line 3 and Line 5C.		
		\$ 418,743,820
7. 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in		ψ 410,743,82U
deannexed territory.		
ex. Tax Code § 26.012(14)		\$ -

<sup>2</sup> Tex. Tax 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

2019	Tax Rate Calculation Worksheet - School Districts	Form 50-859	EUWE SAWETENDER STEEL
	Effective Tax Rate Activity	Amount/Rate	Amount/English 1997
	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		
	linclude value lost due to freeport or goods-in-transit exemptions.		
8.	A. Absolute exemptions. Use 2018 market value:	\$ 12,690	
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:		
	<del>+</del>	\$ 802,117	
8.	C. Value loss, Add A and B.		<u> </u>
			m 01100m
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal,		\$ 814,807
	recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019		
۰	for the first time: do not use properties that qualified in 2018		
- 3	A. 2018 markef value:  B. 2019 productivity or special appraised value:	\$ -	
٥.		\$ -	
9.	C. Value loss. Subtract B from A.	-	
			-
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		
- 44	2000 - disability and a control of the control of t		\$ 814,807
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 417,929,013
	Taild divide by \$100.		\$ 434646174
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years		\$ 4,346,461.74
	preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for		
	tax year 2018. This line applies only to tax years preceding tax year 2018.		
	A.U. A. J. O.O.A.		\$ 1,347.25
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	,	
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes	Anna (10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	\$ 4,347,808.99
•••	the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65		
	or older or disabled.		
	A. Certified values only:s	\$ 493,240,908	
15.	B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax		
	year for the first time as pollution control or energy storage system property:	\$ -	
15.	C. Total value. Subtract B from A.	Ф -	
			\$ 493,240,908
	Total value of properties under protest or not included on certified appraisal roll.	A	173,240,708
16.	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARR 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.	<b>d</b> h	
16.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school	\$ -	
	districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll		
l	certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief		
	appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the		
	market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate).	et ,	
	C. Total value under protest or not certified. Add A and B.	\$	
	P or that animum And A city		Φ.
3 Tex. T	ax Code § 26.012(5)		- ]

2019 T	ax Rate Calculation Worksheet – School Districts	Form 50-859		
	Effective Daynac Activity 2019 tax ceilings and Chapter 313 limitations,	Amount/Rate		Pare
	A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the			
	homesteads of homeowners age 65 or older or disabled.4	\$ 56,251,640		
17.	B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes.			
17	(Use these numbers on the advice of your legal counsel.)s			
'''	C. Add A and B.			
			\$	56,251,640
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		<del>-</del>	30,231,040
			\$	436,989,268
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.			And the state of t
			\$	_
	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.			e de la companya de l
			ls .	2,924,590
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.			
			\$	2,924,590
22,	2019 adjusted taxable value, Subtract line 21 from line 18.			,
23	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.		\$	434,064,678
	2010 Checkive tax 14to. Divide line 14 by line 22 and multiply by \$100.			
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt			1.001650
	service for those school districts that participate in an applicable Chapter 313 limitations agreement.			
				0.000000
SECTION	ON 2: Voter-Approval Tax Rate		j	0.000000

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

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

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

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
25.	2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C).		and the state of t
	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).		
~~~	state compression percentage	0%	
25.	A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00		
		0.000000	
25.	(i) 2018 M&O	1.040000	
	(I)DTR reduction	0.00000	
	(i) 2018 M&O – (\$1.00 + DTR reduction)		
		0.000000	
25.	B. The greater of:		
	(i) 2018 M&O – (\$1.00 + DTR reduction) OR		
	(ii) \$0.04 per \$100 of taxable value	0.000000	
25.	C. Add A and B.	0.00000	
			0.000000

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

# Form 50-859

#### **School Districts**

School District's Name

Crockett ISD I & S

Phone (area code and number)

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

School District's Website Address

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

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.

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#### SECTION 1: Effective Tax Rate (No New Taxes)

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

	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		
			\$ 527,695,720
2.	2018 tax ceilings and Chapter 313 limitations.  A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.1	\$ 46,831,830	
	B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)2		
	C. Add A and B.		\$ 46,831,830
	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 480,863,890
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.  A. Original 2018 ARB values:	\$ -	0.21000
5.	B. 2018 values resulting from final court decisions:	\$ -	
5.	C. 2018 value loss. Subtract B from A.		dr.
	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ 480,863,890
	Ex Code 6 26 012/14)		\$ -

Tex. Tax Code § 26.012(14)
 Tex. Tax Code § 26.012(6)

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50-859 • 07-19/3

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

sx Rate Calculation Worksheet — School Districts	C.  e-15.  E5	Form 50-859	Carren	Kelangan.
Effective I sa Rate Activity	Amount/R	late		Rate
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				
A. Absolute exemptions. Use 2018 market value:	•	12.600		
B. Partial exemptions, 2019 exemption amount or 2019 percentage exemption times 2018 value	φ	12,030		************
+				
C. Value Loop, Add A and D.	\$	802,117		
C. Value loss. Add A and B.				
			s	814.807
2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal.	<del> </del>	talisti tari da samakat mada mada mada ang katalapan na sa	ii ii ii ii ii	
recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019				
for the first time: do not use properties that qualified in 2018	1			
A. 2018 market value:	\$			
B. 2019 productivity or special appraised value:	4			
	<b>3</b>			
S. Value 1033. Gubitad B Holli A.			dr.	
Total adjustments for lost value, Add Lines 7, 8C and 9C			\$	
			¢.	914 907
2018 adjusted taxable value. Subtract Line 10 from line 6.	<u> </u>		<b>D</b>	814,807
•			•	400 040 003
Adjusted 2018 taxes, Multiply Line 4 by Line 11 and divide by \$100	<b> </b>		Φ	480,049,083
, , , , , , , , , , , , , , , , , , , ,			dr.	1.000.102.02
Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tay years			Ф	1,008,103.07
preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for				
ax year 2018. This line applies only to tax years preceding tax year 2018.				
			\$	1,347.25
Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	<del></del>		Ψ	1,5 11.23
			\$	1,009,450.32
Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes			iiniiii	
he total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65				
A. Certified values only:	\$	560,969,078		
3. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax				
ystern property.  Total value Subtract D from A	\$	-		
5. Total value, Subtract B from A.				
Cotal value of properties under protect or not included on contified appreciacle all		***************************************	<b>\$</b>	560,969,078
2. 2019 faxable value of properties under protest the chief appraisal roll.				
The list shows the appraisal district's value and the taypayer's claimed value if any or an acting to the value if the taypayer's claimed value if any or an acting to the value if the taypayer's claimed value if any				
vins. For each of the properties under protest, use the lowest of these values				
Enter the total value.	¢			
3. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraisar gives school	Ф			
listricts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal mil				
ertification. 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	!			
narket value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as				
ppropriate).	d¹ .			
	\$	- 1		
C. Total value under protest or not certified. Add A and B.	Þ	-		
	2018 taxable value lost because property first qualified for an exemption in 2019. Note that towering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods—In-transit exemptions.  A. Absolute exemptions. Use 2018 market value:  B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:  ' +  C. Value loss. Add A and B.  2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.  A. 2018 market value:  B. 2019 productivity or special appraised value:  C. Value loss. Subtract B from A.  Total adjustents for lost value. Add Lines 7, 8C and 9C.  2018 adjusted taxable value. Subtract Line 10 from Line 6.  Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.  Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. This line applies only to tax years preceding tax year 2018. This line applies only to tax years preceding tax year 2018. This line applies only to tax years preceding tax year 2018.  Adjusted 2018 taxes with refunds. Add Lines 12 and 13.  Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of the original properties and or energy storage system exemption: Deduct the value of property exempted for the current tax year of the first time as pollution control or energy storage system exemption: Deduct the value of properties still under ARB protest. The list shows the appraisal district's value	2018 taxable value lost because property first qualified for an exemption in 2019. Note that towering the amount or percentage of an existing exemption does not create a new exemption reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.  A. Absolute exemptions, Use 2018 market value:  B. Partial exemptions, 2019 exemption amount or 2019 percentage exemption times 2018 value:  C. Value loss. Add A and B.  2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.  A. 2018 market value:  C. Value loss. Subtract B from A.  Total adjustments for lost value. Add Lines 7, 8C and 9C.  2018 adjusted taxable value, Subtract Line 10 from Line 6.  Adjusted 2018 taxes, Multiply Line 4 by Line 11 and divide by \$100.  Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. This line applies only to tax years preceding tax year 2018. This line applies only to tax years preceding tax year 2018. This line applies only to tax years preceding tax year 2018. This line applies only to tax years preceding tax year 2018. Bellevith to the total taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value on the 2019 certified appraisal roll today. This value includes only certified values and the taxable	2018 taxable value lost because property first qualified for an examplion in 2019. Note that lovering the amount or percentage of an existing exemption does not create a new examption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.  A. Absolute exemptions. 2019 market value:  B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:  C. Value loss. Add A and B.  2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.  A 2018 market value:  S	2016 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption, use the difference between the original exemption in 2019. Note that lowering the amount or percentage of an existing exemption, use the difference between the original exemption amount or here or difference between the original exemptions.  a noriginal exemption, use the difference between the original exemptions.  \$ 12,690  B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:  * \$ 20.4 Nature loss. Add A and B.  2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access alriport special appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access alriport special appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access alriport special appraisal (1-d or 1-d-1), timber appraisal, or or the first time, or not use properties that qualified in 2018.  2018 market value:  \$ 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access alriport special appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access alriport special appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access alriport special appraisal or 2018.  2018 taxable value or productivity or special appraisal value.  \$ 2 2018 adjusted taxable value. Add Lines 7, 8C and 9C.  2018 adjusted taxable value, Subtract Line 10 from Line 6.  Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.  \$ 2 2018 adjusted taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes for local value or flowested with tax ceilings (will deduct in line 17). These homesteads include homeo

2019 T	Tax Rate Calculation Worksheet – School Districts  Elipating top hate Activity	<b></b>	Form 50-859	/44.47	
17.	2019 tax ceilings and Chapter 313 limitations.  A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.4	\$	56,251,640		
17.	B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)s				
17,	C. Add A and B.			\$	56,251,640
18.	2019 total taxable value. Add Lines 15C and 16C, Subtract Line 17C.		olekkoroniko makina olema negoraren mege <del>ra (1914).</del>	\$	504,717,438
19,	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property.  Enter the 2019 value of property in territory annexed by the school district.				
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2018, and be located in a new improvement.	washinking was and a final managing and		\$	anning and the state of the sta
21	Total adjustments to the 2019 taxable value. Add lines 19 and 20.			\$	2,924,590
~~~~				\$	2,924,590
22.	2019 adjusted taxable value. Subtract line 21 from line 18.			\$	501,792,848
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.			Ψ	301,772,040
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	***************************************			0.201168
CHAT	ON 2: Voter-Approval Tax Rate				0.000000

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 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.

	Voter-Approval Fact Late Activity  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		Amount Rate
	percentage and the district enrichment tax rate (DTR). state compression percentage .	0%	
25.	A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00	0.000000	
25.	(f) 2018 M&O	0.000000	
	(I) Divide Control of the Control of	0.000000	
	(f) 2018 M&O – (\$1.00 + DTR reduction)	0.000000	
	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.	3.00000	0.000000

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

	Tax Rate Calculation Worksheet School Districts	Form 50-859	guine.	5. 11 年的 1. 2 凝聚的 1. 4 年代 5. K.
20	Oric Approve Flox Rate Activity  Total 2019 debt to be paid with property tax revenue.	Amount/Rate	Amoun	(Paregorial Sale Pili
-	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 penod 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.	6		
26	Enter debt amount:  B. Subtract unencumbered fund amount used to reduce total debt.	-	1	
	<u> </u>	\$		
26	C. Subtract state aid received for paying principal and interest on debt for facilities through	_		
26	the existing debt allotment program and/or instructional facilities allotment program.  D. Adjust debt: Subtract B and C from A.	\$ -		
			\$	_
27	Certified 2018 excess debt collections. Enter the amount certified by the collector.		ΙΨ	
			\$	-
28	Adjusted 2019 debt. Subtract line 27 from line 26D.			
20	Conflicted 2000 anticipated action to Control of the Control of Conflicted Control of Co		\$	_
29	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.			
1	,		1	100.0000%
30	2019 debt adjusted for collections. Divide line 28 by line 29.			
			\$	_
31.	2019 total taxable value. Enter amount on line 18.	province the state of the configuration of the conf		######################################
-			\$	436,989,268
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.			0,000000
	17 1700 approval tax rator / tad miles to and ob.			
1	·			
SECT	ION 3: Additional Rollback Protection for Pollution Control			0.000000
A sch	ool 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	on. This includes any	(200)	
A sch	ool 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 pollutio structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholk	or partly to most or aveca	d polluti	ion control
A sch land, requir	ool 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 pollutio structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Tayas Comprise	or partly to meet or excee	d polluti	ion control
A sch land, requir distric	ool 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss the most of the cost of the cost of the installation that states the portion of the cost of the installation.	y or partly to meet or excee sion on Environmental Qual	d polluti ity (TCE	ion control
A sch land, requir distric This s	ool 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 pollutic structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss it must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation entitled by a school district that uses M&O funds to pay for a facility, device or method for the control of Adeltion I follows it or fallation control Activity.	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	ity (TCE	ion control EQ). The school
A sch land, requir distric This s	ool 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 pollutic structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss that must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation 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 Additional facility of control of the cost of the installation of the cost	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	d polluti ity (TCE	ion control EQ). The school
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A sch land, requir distric This s	ool 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 pollutic structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss it must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installative ection 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 Additional Policy of Policy Control action (Control action).  [Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.6 The school district shall provide its tax assessor with a copy of the letter.7	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	ity (TCE	ion control EQ). The school
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A sch land, requir distric This s 34.	ool 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss it must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	ity (TCE	ion control EQ). The school
A sch land, requir distric This s 34.	ool 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 pollutic structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss it must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installative ection 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 Additional Policy of Policy Control action (Control action).  [Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.6 The school district shall provide its tax assessor with a copy of the letter.7	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	ity (TCE	ion control EQ). The school  (Ret: 436,989,268
A sch land, requir distric This s	ool 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss it must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	ity (TCE	ion control EQ). The school
A sch land, requir district This s 34.	ool 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 pollutic structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss is must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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 Additional following the control Activity.  Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.6 The school district shall provide its tax assessor with a copy of the letter.7  2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.  Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	ity (TCE	ion control EQ). The school  (rat):  436,989,268  0.000000
A sch land, requir district This s 34.	ool 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss it must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation election 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 the control o	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution.	ity (TCE	ion control EQ). The school  (Ret: 436,989,268
A sch land, requir district This s 34.	ool 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 pollutic structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss is must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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 Additional following the control Activity.  Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.6 The school district shall provide its tax assessor with a copy of the letter.7  2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.  Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	y or partly to meet or excee ion on Environmental Qual on for pollution control. 'air, water or land pollution Amount/kat	Amount	ion control EQ). The school  (fig.):  436,989,268  0.000000  0.000000
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A sch land, required distriction of the school of the scho	ool 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss it must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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 Attendance of the expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.s The school district shall provide its tax assessor with a copy of the letter.7  2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.  Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.  2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.  [ax Code § 26.045(d) as Code § 26.045(d) as Code § 26.045(l) as Code § 26.045(	y or partly to meet or excee ion on Environmental Qual on for pollution control. 'air, water or land pollution Amount // 11	Amount	ion control EQ). The school  (fig.):  436,989,268  0.000000  0.000000
A sch land, required distriction of the school of the scho	ool 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss in the trong provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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 the contro	y or partly to meet or excee ion on Environmental Qual on for pollution control, air, water or land pollution Amount/kat	Amount	ion control EQ). The school  (fig.):  436,989,268  0.000000  0.000000
A sch land, required district This s 34.  35.  36.  37. Tex.  SECTI Indicate Voter-Rollba	ool 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 pollutios tructure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss is must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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 Adultion (Notice).  Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.6 The school district shall provide its tax assessor with a copy of the letter.7  2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.  Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.  2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.  Tax Code § 26.045(d)  Tax Code § 26.045(d)  Tax Rate (Line 23; or line 24 for for a school district with Tax Code Chapter 313 limitations)  Approval Tax Rate (Line 33).  ck tax rate adjusted for pollution control (Line 37).  ON 5: School District Representative Name and Signature	y or partly to meet or excee ion on Environmental Qual on for pollution control. 'air, water or land pollution Amount // 11	Amount	ion control EQ). The school  (fig.):  436,989,268  0.000000  0.000000
A sch land, required the first school of the	ool 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss in the trong provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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 the contro	y or partly to meet or excee ion on Environmental Qual on for pollution control. 'air, water or land pollution Amount // 11	Amount	ion control EQ). The school  (fig.):  436,989,268  0.000000  0.000000
A schland, required district This s 34.  34.  35.  36.  37.  SECTI Indica Effect Voter-Rollbar Sector Printed	ool 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 pollutios tructure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly ements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commiss is must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation ection 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 Adultion (Notes). Control Adultion (Notes) are possible to the expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.6 The school district shall provide its tax assessor with a copy of the letter.7  2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.  Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.  2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.  Tax Code § 26.045(d)  Tax Code § 26.045(d)  Tax Rate  te the applicable total tax rates as calculated above,  ve Tax Rate (Line 23; or line 24 for for a school district with Tax Code Chapter 313 limitations)  Approval Tax Rate (Line 33).  ck tax rate adjusted for pollution control (Line 37).  ON 5: School District Representative Name and Signature  the name of the person preparing the tax rate as authorized by the school board.	y or partly to meet or excee ion on Environmental Qual on for pollution control. 'air, water or land pollution Amount // 11	Amount	ion control EQ). The school  (fig.):  436,989,268  0.000000  0.000000

L C	ax Rate Calculation Worksheet — School Districts Votes Approved factoring	Form 50-859 Amount/Nate	Amount/Rate
26.	Total 2019 debt to be paid with property tax revenue.		
İ	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.	1	
	(3) Are scheduled for payment over a period longer than one year, and		
1	(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	1	
	appraisal district budget payments.		
	Enter debt amount:	# 007.00C.00	
26	B. Subtract unencumbered fund amount used to reduce total debt.	\$ 857,225.00	
	- Constitute district annual annual annual asset to reduce total dept.	A 1.05.000.05	
26	C. Subtract state aid received for paying principal and interest on debt for facilities through	\$ 1,625,070.05	
	the existing debt allutment program and/or increase and interest on debt for racillities through		
26	the existing debt allotment program and/or instructional facilities allotment program.  D. Adjust debt: Subtract B and C from A.	-	
	S. Adjust debt. Subject Baild Cilotif A.		
27	Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$ (767,845.05)
	octation 2010 excess debt conlections. Enter the amount certified by the collector.		
			\$ -
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.		
			\$ (767,845.05)
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter		(107,043.03)
	100 percent.		
			100.0000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.		
	2		
31	2019 total taxable value. Enter amount on line 18.		\$ (767,845.05)
٠	2010 COLI MANDIE VAIGE. LINE BRIOURI OI IME 10.		
			\$ 504,717,438
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.		
			-0.152133
33.	2019 voter-approval tax rate. Add lines 25 and 32.		-0.152133
SECTION	ON 3: Additional Rollback Protection for Pollution Control		-0.152133

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.

34.	Additional nollback for Pollation Control Activity.  Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.s The school district shall provide its tax assessor with a copy of the letter.7	Amount/Rate	Amount	/Rate
	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.		\$	
			\$	504,717,438
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	And the second s		3,717,130
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.			0,00000
Tex.	Fax Code § 28,045(d)			-0.15213
Tex.	Tax Code § 25.045(I)			

# SECTION 4: Total Tax Rate Indicate the applicable total tax rates as calculated above. Effective Tax Rate (Line 23; or line 24 for for a school district with Tax Code Chapter 313 limitations) Voter-Approval Tax Rate (Line 33). Rollback tax rate adjusted for pollution control (Line 37). SECTION 5: School District Representative Name and Signature

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

Printed Name of School District Representative

School District Representative - Signature

Date

#### Date: 08/18/2020 09:44 AM

# 2020 Tax Rate Calculation Worksheet School Districts

2020 Crockett ISD School District's Name

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

PO Box 112, Crockett, TX, 75835 School District's Address, City, State, ZIP Code hcudcm@windstream.net School District's Website Address

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

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

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

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

	,	,	
	Value loss. Add A and B.[6]	;	\$692,200
	9 taxable value lost because property first qualified for agricultural	:	į
	praisal (1-d or 1-d-1),timber appraisal, recreational/scenic appraisal or olic access airport special appraisal in 2020. Use only properties that		
	lified in 2020 for the first time; do not use properties that qualified in 2019.	•	
A. 2	2019 market value:	\$36,520	
В. 2	2020 productivity or special appraised value:	\$840	; ;
C. V	Value loss. Subtract B from A.[7]	!	\$35,680
12. Tot	al adjustments for lost value. Add Lines 9, 10C and 11C.		\$727,880
13. 201	9 adjusted taxable value. Subtract Line 12 from Line 8.		\$436,261,388
14. Adj	usted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100.		\$4,231,735
refu incl Cod	tes refunded for years preceding tax year 2019. Enter the amount of taxes unded by the district for tax years preceding tax year 2019. Types of refunds ude court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax le Section 31.11 payment errors. Do not include refunds for tax year 2019. This applies only to tax years preceding tax year 2019.[8]	:	\$272
bod pop	justed 2019 levy with refunds Add Lines 14 and 15.[9] Note: If the governing y of the school district governs a junior college district in a county with a ulation of more than two million, subtract the amount of taxes the governing y dedicated to the junior college district in 2019 from the result.	:	\$4,232,007
incl with	al 2020 taxable value on the 2020 certified appraisal roll today. This value udes only certified values and includes the total taxable value of homesteads h tax ceilings (will deduct in Line 19). These homesteads include homeowners 65 or older or disabled.[10]	:	
Α. (	Certified values.[11]	\$515,701,018	•
pro	Pollution control and energy storage exemption: Deduct the value of perty exempted for the current tax year for the first time as pollution control or rgy storage system property:	\$968,300	
<b>C.</b> 7	Total value, Subtract B from A.	•	\$514,732,718
	al value of properties under protest or not included on certified appraisal [12]		
list valı taxı	2020 taxable value of properties under protest. The chief appraiser certifies a of properties still under ARB protest. The list shows the appraisal district's use and the taxpayer's claimed value, if any, or an estimate of the value if the payer wins. For each of the properties under protest, use the lowest of these uses. Enter the total value under protest. [13]	\$1,363,770	
app proj roll und valu esti Use	2020 value of properties not under protest or included on certified oraisal roll. The chief appraiser gives school districts a list of those taxable perties that the chief appraiser knows about but are not included in the appraisal certification. These properties are also not on the list of properties that are still ler protest. On this list of properties, the chief appraiser includes the market use, appraised value and exemptions for the preceding year and a reasonable mate of the market value, appraised value and exemptions for the current year. In the lower market, appraised or taxable value (as appropriate). Enter the total use not on the roll.[14]>	\$0	
- I.	Total value under protest or not certified:. Add A and B.	; 	\$1,363,770
19. 202	0 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings. se include the homesteads of homeowners age 65 or older or disabled.[15]	; ! !	\$66,902,981
20. 202	0 total taxable value. Add Lines 17C and 18C. Subtract Line 19.		\$449,193,507
Inc	tal 2020 taxable value of properties in territory annexed after Jan. 1, 2019. lude both real and personal property. Enter the 2020 value of property in interest in interest by the school district.		<b>\$0</b> ·
22. To loc in 2	tal 2020 taxable value of new improvements and new personal property ated in new improvements. New means the item was not on the appraisal roll 2019. An improvement is a building, structure, fixture or fence erected on or ixed to land. New additions to existing improvements may be included if the praised value can be determined. New personal property in a new improvement		\$2,001,090

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

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

Line	Voter Approval Tax Rate Activity	<u> </u>	Amount/Rate
26.	2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA. [25]		\$.000000
27.	2020 enrichment tax rate (DTR). Enter the greater of A and B.[26]		\$,000000
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	\$.000000	* *************************************
	B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$0.05 by unanimous vote.  If not adopted by unanimous vote, enter \$0.04 per \$100. [27]	\$.000000	
28.	2020 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. [28]	· · · · · · · · · · · · · · · · · · ·	\$.000000
29.	Total 2020 debt to be paid with property tax revenue.		****
₹ <del>1</del> 1	Debt means the interest and principal that will be paid on the debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget and M&O expenses.		
	A. Debt includes contractual payments to the other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.  Enter debt amount:	0	·
	B. Subtract unencumbered fund amount used to reduce total debt.	0	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	0	
	D. Adjust debt: Subtract B from C and from A.		0
30.	Certified 2019 excess debt collections. Enter the amount certified by the collector.[29]		0
31.	Adjusted 2020 debt. Subtract line 30 from line 29D.		0
32.	2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[30]		1.00 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]	1.00 %	
	B. Enter the 2019 actual collection rate	0.99 %	<u> </u>
	C. Enter the 2018 actual collection rate	1.02 %	
	D. Enter the 2017 actual collection rate	1.01 %	
33.	2020 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2020 to the result.		0
34.	2020 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.		449,193,507
35.	2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100.		0.000000
36.	2020 voter-approval tax rate. Add Lines 28 and 36.  If the school district received distributions from an equalization tax imposed under 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]		0.000000

#### STEP 3: Additional Rollback Protection for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This 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 sermit 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 chool district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution."

Line	Activity	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[33] The school district shall provide its tax assessor collector with a copy of the letter.[34]	\$0
38.	2020 total taxable value. Enter the amount on Line 20 of the No-New-Revenue  Tax Rate Worksheet.	\$449.193.507
39.	Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100.	\$.000000
40.	2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$.000000
STE	P 4: Total Tax Rate	
ndica	te the applicable total tax rates as calculated above.	
No-	new-revenue tax rate (Line 24	\$.946350
Vot	er-Approval Tax Rate(Line 40)	\$.000000
Printe I	E. Cahael District Dangeontative Name and Compting	

3TEP 5: School District Representative Name and Signature

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

Printed Name of Taxing Unit Representative

Taxing Unit Representative

8 - 18 - 20 Date

#### Date: 07/28/2021 02:35 PM

# 2021 Tax Rate Calculation Worksheet School Districts with Chapter 313 Agreements CROCKETT ISD

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

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

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

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

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

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

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

# SECTION 1: No-New-Revenue Tax Rate The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the ame amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease. Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (1&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and 1&S purposes separately and then add together to determine the current year total NNR tax rate. No-New-Revenue Tax Rate Worksheet Amount/Rate 1. 2020 total I&S taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification: exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 \$590,037,303 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation. 2. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These \$66,769,561 include the homesteads of homeowners age 65 or older or disabled. 3. Preliminary 2020 adjusted I&S taxable value. Subtract Line 2 from Line 1. \$523,267,742 4. 2020 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. \$90,263,130 A. 2020 I&S value of property subject to Chapter 313 agreement. Enter the total 2020 appraised value of property subject to a Chapter 313 agreement \$20,000,000 B. 2020 M&O value of property subject to Chapter 313 agreement. Enter the total 2020 limited value of property subject to a Chapter 313 agreement: \$70,263,130 C. Subtract B from A. 5. Preliminary 2020 adjusted M&O taxable value. Subtract Line 4C from Line 3. \$453,004,612 6. 2020 total adopted tax rate. Separate the 2020 adopted tax rate into its two components. \$0.961700 A. 2020 M&O tax rate \$0.200000 B. 2020 I&S or debt rate: 7. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value: \$0

A. Original 2020 ARB Values:	
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.	
	\$0
3. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	
A. 2020 ARB certified value:	\$0
3. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.	\$0
2020 Chapter 42 related adjusted values Add Line 7C and Line 8C.	\$(
0. 2020 M&O taxable value, adjusted for actual and potential court-ordered djustments. The taxable value for M&O purposes should be less than the taxable value for	\$453,004,612
&S purposes. Add Line 5 and Line 9.  1. 2020 I&S taxable value, adjusted for actual and potential court-ordered djustments. The taxable value for I&S purposes should be more than the taxable value for I&O purposes. Add Line 3 and Line 9.	\$523,267,742
2. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
3. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to reeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$31,100
3. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 alue:	\$870,320
C. Value loss. Add A and B.	\$901,420
4. 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 pecial appraisal in 2021. Use only properties that qualified in 2021 for the first time; do ot use properties that qualified in 2020.	
2020 market value:	\$103,480
3. 2021 productivity or special appraised value:	\$7,280
. Value loss. Subtract B from A.	\$96,200
5. Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$997,620
6. Adjusted 2020 M&O taxable value. Subtract Line 15 from Line 10.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the	\$452,006,992
overning body dedicated to the junior college district in 2020 from the result.	

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

B. 2021 Chapter 313 new property value Enter 2021 new property value of property subject to Chapter 313 agreements	·
C. Add A and B.	\$o
	<b>,</b>
	672 252 151
26. 2021 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$73,252,151
20. 2021 total ides taxable value. Add Lines 25C and 24C. Subtract Line 25C.	\$537,470,609
	\$89,371,370
27. 2021 taxable value not subject M&O taxation, due to limitation under Chapter 313.	407,371,370
A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021	
appraised value of property subject to a Chapter 313 agreement	
	İ
B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021	\$20,000,000
limited value of property subject to a Chapter 313 agreement	
C. Culture at D. Currey A	
C. Subtract B from A.	
	E(0.271.270
28. 2021 total M&O taxable value. Subtract Line 27C from Line 26.	\$69,371,370
29. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$468,099,239
Include both real and personal property. Enter the 2021 value of property in territory	60
annexed by the school district.	\$0
30. Total 2021 taxable value of new improvements and new personal property located	
in new improvements. New means the item was not on the appraisal roll in 2020. An	
improvement is a building, structure, fixture or fence erected on or affixed to land. New	
additions to existing improvements may be included if the appraised value can be	\$2,528,870
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.	
31. Total adjustments to the 2021 taxable value. Add Line 29 and Line 30.	\$2,528,870
32. Adjusted 2021 M&O taxable value, Subtract Line 31 from Line 28.	\$465,570,369
33. Adjusted 2021 I&S taxable value. Subtract Line 31 from Line 26.	\$534,941,739
34. 2021 NNR M&O tax rate. Divide Line 21 by Line 32 and multiply by \$100.	
Please consult with counsel before using this rate for the purposes of Tax Code Section	\$0.934320/\$100
26.05(b).	
35. 2021 NNR I&S tax rate. Divide Line 22 by Line 33 and multiply by \$100.	\$0.195377/\$100
36. 2021 NNR total tax rate. Add Line 34 and Line 35	\$1.129697/\$100

Tex. Tax Code Section 26.012(14)
Tex. Tax Code Section 26.012(6)
Tex. Tax Code Section 26.012(6)

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

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

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

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

Districts should review information from TEA when calculating their voter-approval tax rate. Voter-Approval Tax Rate Worksheet Amount/Rate 37. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum \$0.888700/\$100 compressed rate based on guidance from TEA 38. 2021 enrichment tax rate (DTR). Enter the greater of A and B. \$0.0500 A. Enter the district's 2020 DTR, minus any required reduction under Education Code \$0.0500 Section 48.202(f) B. \$0.0500 per \$100 of taxable value. \$0.0500 39. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state \$0.9387/\$100 compression percentage multiplied by \$1.00. 40. Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget \$1,636,282 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: \$323,649 B. Subtract unencumbered fund amount used to reduce total debt. \$25,957 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt. \$1,286,676 D. Adjust debt: Subtract B and C from A. 41. Certified 2020 excess debt collections. Enter the amount certified by the collector. 42. Adjusted 2021 debt. Subtract line 41 from line 40D. \$1.286.67 43. 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	100.00%
C. Enter the 2019 actual collection rate	99.00%
D. Enter the 2018 actual collection rate	101.00%
44. 2021 debt adjusted for collections. Divide line 42 by line 43.	\$1,286,676
45. 2021 total taxable value. Enter amount on Line 26 of the No-New-Revenue Rate Worksheet.	\$537,470,609
46. 2021 debt tax rate. Divide line 44 by line 45 and multiply by \$100.	\$0.239394/\$100
47. 2021 voter-approval tax rate. Add lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46.	\$1.178094/\$100

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control  A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.  This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.	
Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. <sup>8</sup>	\$0
49. 2021 total taxable value. Enter the amount from line 26 of the No-New-Revenue Tax Rate Worksheet.	\$537,470,609
50. Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$0/\$100
51. 2021 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$1.178094/\$100

# SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. 35 As such, it must reduce its voter-approval tax ate for the current tax year. NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1). In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e). Emergency Revenue Rate Worksheet Amount/Rate 52. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate N/A Worksheet. 53. 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval N/A tax rate from the prior year's worksheet. 54. Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 53 from N/A Line 52. 55. 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution N/A control). **SECTION 5: Total Tax Rate** Indicate the applicable total tax rates as calculated above. No-New-Revenue Tax Rate \$1,129697 Enter the 2021 NNR tax rate from Line 25. Voter-Approval Tax Rate As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. \$1.178094 Indicate the line number used: 47

# SECTION 6: School District Representative Name and Signature

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

print here

Printed Name of School District Representative

sign here \_\_\_

School District Representative

7-28-21

<sup>6</sup>Tex. Tax Code Section 26.08(n)

<sup>7</sup>Tex. Tax Code Section 26.045(d)

<sup>8</sup>Tex. Tax Code Section 26.045(i)

Form 50-884

# School Districts with Chapter 313 Agreements

CROCKETT ISD  School District's Name	(936) 544-2125 Phone (area code and number)
1400 W Austin Crockett, Tx 75835	www.crockettisd.net
School District's Address, City, State, ZIP Code	School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and 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 August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e) does not require school districts to certify tax rate calculations.

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

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

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

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

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

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease. Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (l&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and l&S purposes separately and then add together to determine the current year total NNR tax rate.

	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total I&amp;S taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 610,930,760
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>	\$ 72,674,021
3.	Preliminary 2021 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 538,256,739
4.	2021 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.	referredation in y many 1995 to the construction (Many Many to company where it by which up to me. it
	A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement:	
	B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement:	
	C. Subtract B from A.	\$ 69,371,370
5.	Preliminary 2021 adjusted M&O taxable value, Subtract Line 4C from Line 3.	\$ 468,885,369

¹ Tex. Tax Code § 26,012(14)

Tex. Tax Code § 26.012(14)

	No-New-Revenue Tax Rate WorkSheet	Amount/Rate		
6.	2021 total adopted tax rate. Separate the 2021 adopted tax rate into its two components.			
	A. 2021 M&O tax rate:			
	B. 2021 I&S or debt rate: 5 0.2000 /\$100			
7.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	MMM (gradient des programment des seus de seus de seus de seus de seus de seus de seus des seus des seus des s		
	A. Original 2021 ARB values:			
	B. 2021 values resulting from final court decisions:			
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$		
8.	2021 taxable value subject to an appeal under Chapter 42, as of July 25	овин в отриничения година, од объем од од од од од од од од од од од од од		
	A. 2021 ARB certified value:			
	B. 2021 disputed value:			
	C. 2021 undisputed value. Subtract B from A.4	\$ O		
9.	2021 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ 0		
10.	2021 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for l&S purposes. Add Line 5 and Line 9.	\$ 468,885,369		
11.	2021 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.			
12.	territory. <sup>5</sup>			
13.	2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.			
	A. Absolute exemptions. Use 2021 market value:			
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:			
	C. Value loss. Add A and B. <sup>6</sup>	ş 26,396,162		
14.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	Advanced filed to several filed to the control of the several filed to sev		
	A. 2021 market value:			
	B. 2022 productivity or special appraised value:			
on the same	C. Value loss. Subtract B from A. <sup>7</sup>	<sub>\$</sub> 113,070		
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 26,509,232		
6.	Adjusted 2021 M&O taxable value. Subtract Line 15 from Line 10.	<ul> <li>- Outcomment of the control of the con</li></ul>		
Mary Co. C. Common con common contract	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ 442,376,137		
17.	Adjusted 2021 I&S taxable value. Subtract Line 15 from Line 11.	никумбирово (Арундуна) (4 - Окунумбирово Аунтийново (1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1		
de decidio de la companya de la comp	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>511,747,507</u>		
8.	Adjusted 2021 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 4,152,585		
	The state of the s	4 14 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		

<sup>\*</sup> Tex. Tax Code § 26.012(13)
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	No-New-Revenue Tax Rate Workspeet	Amount/Rate
19.	Adjusted 2021 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 1,023,495
20.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors, Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.*  A. M&O taxes refunded for tax years preceding tax year 2021:	
	B. I&S taxes refunded for tax years preceding tax year 2021:	
***************************************	b. 183 taxes returned to tax years preceding tax year 2021;	a saaraha in in international in the fire enterene and all the contraction and a second section in the contraction of the contr
21.	Adjusted 2021 M&O levy with refunds. Add Lines 18 and 20A,9	\$ 4,153,048
22.	Adjusted 2021 I&S levy with refunds. Add Lines 19 and 20B. 19	ş 1,023,591
23.	Total 2022 I&5 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.   A. Certified values: 12.  § 667,934,254	And an angular control of the contro
	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	
	C. Total 2022 value. Subtract B from A.	\$ 667,934,254
24.	Total value of properties under protest or not included on certified appraisal roll. <sup>13</sup>	(Marie VI - MACE) (Marie VI - Marie VI - Mar
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values.	
	Enter the total value under protest.14	TOTAL WILLIAM STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET,
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate)	
	Enter the total value not on the roll. 15	
	C. Total value under protest or not certified. Add A and B.	\$ 0
25.		
	A. 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable 16	
	B. 2022 Chapter 313 new property value. Enter 2022 new property value of property subject to Chapter 313 agreements, 17	
	C. Add A and B.	\$ <b>67,178,899</b>
26.	2022 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	600,755,355 \$
27.	2022 taxable value not subject M&O taxation, due to limitation under Chapter 313.	1986-1998a - VIII SAINE ME CONTES A Plant Ou CA CA MARCHINE MARCHINE MARCHINE
	A. 2022 l&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement. \$86,377,910	
	8. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement	
	C. Subtract B from A.	<sub>\$</sub> 66,377,910

<sup>\*</sup> Tex. Tax Code \$ 26.012(13)

\*\* Tex. Tax Code \$ 26.012(13)

\*\* Tex. Tax Code \$ 26.012(13)

\*\* Tex. Tax Code \$ 26.012(13)

\*\* Tex. Tax Code \$ 26.012(6)

\*\* Tex. Tax Code \$ 26.01(c) and (d)

\*\* Tex. Tax Code \$ 26.01(c)

\*\* Tex. Tax Code \$ 26.01(d)

\*\* Tex. Tax Code \$ 26.012(6)((A)(i)

\*\* Tex. Tax Code \$ 26.012(6)((A)(ii)

\*\* Tex. Tax Code \$ 26.012(6)((A)(ii))

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

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

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.18

- Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment, 19
- 2. Enrichment Tax Rate: 24 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies, not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.23
- Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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

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

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

Line Voter-Appyoval Tac Rate Worksjieët Amount/Rate				
37.	<b>2022 maximum compressed tax rate (MCR).</b> 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, <sup>25</sup>	\$ 0.8211 /\$100		
38.	2022 enrichment tax rate. Enter the greater of A and B. <sup>26</sup>			
	A. The district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$			
1	B. \$0.05 per \$100 of taxable	\$ 0.0500 /\$100		

<sup>18</sup> Tex. Tax Code §26.08(n)

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

<sup>21</sup> Tex. Edu. Code §§48,202(a-1)(2) and 48,202(f)

<sup>&</sup>lt;sup>12</sup> Tex. Edu. Code \$45.0021(a)

<sup>&</sup>quot; Tex. Edu. Code \$11.184(b) 24 Tex. Edu. Code §11.184(b-1)

Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>&</sup>lt;sup>36</sup> Tex. Tax Code §26.08(n)(2) 17 Tex. Edu, Code §45,003(e)

	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2022 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38.	the Agency of the
art. Mars recovery	Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. 27	\$ 0.8711 /\$100
40.	Total 2022 debt to be paid with property tax revenue.  Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.  28	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	Dallar version et al.
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt	
	D. Adjust debt: Subtract B and C from A	5 1,201,511
41.	Certified 2021 excess debt collections. Enter the amount certified by the collector. 29	\$
42.	Adjusted 2022 debt. Subtract line 41 from line 40D.	1,201,511 \$
43.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30	
	A. Enter the 2022 anticipated collection rate certified by the collector. <sup>31</sup>	
	8. Enter the 2021 actual collection rates.	
	104.26	
	C. Enter the 2020 actual collection rate	
	D. Enter the 2019 actual collection rate	100.00
44.	2022 debt adjusted for collections. Divide Line 42 by Line 43.	\$ 1,201,511
45.	2022 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 600,755,355
46.	2022 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.2000 /\$100
47.	2022 voter-approval tax rate. Add Lines 39 and 46.	
	If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46.32	\$

<sup>&</sup>lt;sup>28</sup> Tex. Edu. Code §45.003(e) <sup>29</sup> Tex. Tax Code §525.012(10) and 26.04(b) <sup>30</sup> Tex. Tax Code §525.04(h), (h-1) and (h-2) <sup>31</sup> Tex. Tax Code §26.04(b) <sup>32</sup> Tex. Tax Code §26.08(g)

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

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

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

Line Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet Amount/Rate			
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	\$ <u>0</u>	
49.	2022 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 600,755,355	
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0.0000 /\$100	
51.	2022 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 1.0711 /\$100	

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

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

(t <sub>i</sub> )	Prior Year Disaster Adjustment Worksheet	Amegnizate
52,	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$
53.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$0.0000/\$100
54.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$
55.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$1.0711 <sub>/\$100</sub>

SECTION 5: Total Tax Rate	
Indicate the applicable total tax rates as calculated above.	
No-New-Revenue Tax Rate	\$
Voter-Approval Tax Rate  As applicable, enter the voter-approval tax rate from Line 47, 51 of Line 55. Indicate the line humber  47	\$ <u>1.0711</u> /\$100
SECTION 6: School District Representative Name and Signature	

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

print here ▶	Carey	Minter		¥
nere	Printed Name of School Dist	rict Representative		
sign here	Garan.	Winter	8	-4-22

School District Representative

Date

<sup>33</sup> Tex. Tax Code § 26.045(d)

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

<sup>25</sup> Tex. Tax Code \$26,04(c)

Form 50-884

# School Districts with Chapter 313 Agreements

CROCKETT ISD School District's Name	(936) 544-2125 Phone (area code and number)
1400 W Austin Crockett, Tx 75835	www.crockettisd.net
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

1	Up and white the properties of	
1.	2022 total I&S taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax cellings (will deduct in Line 2). This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	s 534,377,445
2.	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.	\$ 67,178,899
3.	Preliminary 2022 adjusted i&S taxable value. Subtract Line 2 from Line 1.	\$ 467,198,546
4.	2022 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.	
	A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement: \$86,377,910	
	B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement:	
	C. Subtract B from A.	\$ 66,377,910
5,	Preliminary 2022 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 400,820,636
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Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

<sup>1</sup> Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26,012(14

distant distant		
6.	2022 total adopted tax rate. Separate the 2022 adopted tax rate into its two components.	· ·
	A. 2022 M&O tax rate: \$ 0.8711 /5100	•
	B. 2022 I&S or debt rate: \$ 0.2000 /\$100	· !
7.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	4
1	B. 2022 values resulting from final court decisions:	
1	C. 2022 value loss. Subtract B from A,3	\$
8,	2022 taxable value subject to an appeal under Chapter 42, as of July 25	William Company of the Company of th
	A. 2022 ARB certified value:	
	B. 2022 disputed value: 5 0	; •
	C. 2022 undisputed value. Subtract B from A.4	\$_0
9,	2022 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ 0
10.	2022 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for l&S purposes. Add Line 5 and Line 9.	s 400,820,636
11.	2022 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	s 467,198,546
12.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
13.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value:	
,	B. Partial exemptions, 2023 exemption amount or 2023 percentage exemption times 2022 value: + 5 3,293,500	
	C. Value loss. Add A and B.º	\$ 3,322,600
14.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	: :
	A. 2022 market value:	
	B. 2023 productivity or special appraised value:	# 1
	C. Value loss. Subtract B from A. <sup>2</sup>	s 84,360
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	s 3,406,960
16.	Adjusted 2022 M&O taxable value. Subtract Line 15 from Line 10.	a contract c
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ 397,413,676
17.	Adjusted 2022 I&S taxable value. Subtract Line 15 from Line 11.	A COLUMN TO THE PARTY OF THE PA
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	s 463,791,586
18.	Adjusted 2022 total M&O levy, Multiply Line 6A by Line 16 and divide by \$100.	\$ 3,461,871
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Fex. Tax Code § 26.012(13)
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19.	Adjusted 2022 total I&S levy, Multiply Line 6B by Line 17 and divide by \$100.	\$ 927,583
20.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.	
	A. M&O taxes refunded for tax years preceding tax year 2022:	
	B. I&S taxes refunded for tax years preceding tax year 2022:	
21.	Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A.9	\$ 3,461,871
22.	Adjusted 2022 I&S levy with refunds. Add Lines 19 and 208. 10	\$ 927,583
23.	Total 2023 I&S taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25), These homesteads include homeowners age 65 or older or disabled.   A. Certified values: 12	
	the current tax year for the first time as pollution control or energy storage system property	
:	C. Total 2023 value. Subtract B from A.	\$ 834,746,275
24.	Total value of properties under protest or not included on certified appraisal roll, <sup>13</sup>	
-	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values.	
	Enter the total value under protest, 14	
TOTAL TO THE PROPERTY OF THE P	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate)	
:	Enter the total value not on the roll. 15	
:	C. Total value under protest or not certified. Add A and B.	\$ Once a complete department of the second
25,	2023 tax cellings and new property value for Chapter 313 limitations.	
1	A. 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable 16	
	B. 2023 Chapter 313 new property value. Enter 2023 new property value of property subject to Chapter 313 agreements, 17	
	C. Add A and B.	s 160,820,460
26.	2023 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	673,925,815
27.		
:	A. 2023 l&S value of property subject to Chapter 313 agreement. Enter the total 2023 appraised value of property subject to a Chapter 313 agreement	
	B. 2023 M&O value of property subject to Chapter 313 agreement. Enter the total 2023 limited value of property subject to a Chapter 313 agreement	
	C. Subtract B from A.	\$ 68,898,620

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(26)

Tex. Tax Code § 26.012(6)

Tex. Tax Code § 26.012(6)

Tex. Tax Code § 26.01(c) and (d)

Tex. Tax Code § 26.01(c)

Tex. Tax Code § 26.01(d)

Tex. Tax Code § 26.01(d)

Tex. Tax Code § 26.01(d)

Tex. Tax Code § 26.012(6)((A)(i))

Tex. Tax Code § 26.012(6)((A)(ii))

28.	2023 total M&O taxable value. Subtract Line 27C from Line 26.	s 605,027,195
29.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$
30.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022, and be located in a new improvement.	\$ <u>5,662,210</u>
31.	Total adjustments to the 2023 taxable value. Add Line 29 and Line 30.	\$ 5,662,210
32.	Adjusted 2023 M&O taxable value. Subtract Line 31 from Line 28.	\$ 599,364,985
33.	Adjusted 2023 I&S taxable value. Subtract Line 31 from Line 26.	\$ 668,263,605
34.	2023 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100, Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.5775
35,	2023 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	0.1388 \$ /\$100
36.	2023 NNR total tax rate. Add Line 34 and Line 35.	0.7163 \$/\$100

# SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.18

- Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.18
- Enrichment Tax Rate: 29 A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies' and the 'copper pennies' School districts can claim up to 8 'golden pennies, not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield."
- 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. 22 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

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

	Let a Vibra hipowy from the Worldheet.	
37.	<b>2023 maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	\$ 0.6192 /\$100
38.	2023 enrichment tax rate. Enter the greater of A and B. <sup>26</sup>	
	A. The district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$/\$100	÷
	<b>B.</b> \$0.05 per \$100 of taxable	5 0.0500 /5100

<sup>18</sup> Tex. Tax Code §26.08(n)

<sup>&</sup>quot; Tex. Edu, Code §48,2551(a)(3)

<sup>\*</sup> Tex. Tax Code §26.08(j) and Tex. Edu, Code §45 0032

<sup>-1</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f) -2 Tex. Edu. Code §45.0021(a)

<sup>&</sup>quot; Tex. Edu. Code §11.184(b)

<sup>&</sup>lt;sup>24</sup> Tex. Edu. Code §11,184(b-1)

<sup>35</sup> Tex. Edu. Code \$548.255, 48.2551(b)(1) and (b)(2)

<sup>\*</sup> Tex. Tax Code §26.08(n)(2)
\*\* Tex. Edu.Code §45.003(e)

<ul> <li>39. 2023 maintenance and operations (M&amp;O) tax rate (TR). Add Lines 37 and 38.</li> <li>Note: M&amp;O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed</li> <li>40. Total 2023 debt to be paid with property tax revenue.</li> <li>Debt means the interest and principal that will be paid on debts that: <ol> <li>Are paid by property taxes,</li> <li>Are secured by property taxes,</li> <li>Are scheduled for payment over a period longer than one year, and</li> <li>Are not classified in the school district's budget as M&amp;O expenses.</li> </ol> </li> <li>A. Debt includes contractual payments to other school districts that have incurred debt on meet the four conditions above. Include only amounts that will be paid from property taxes.</li> </ul>		§ 0.6692 /S100
<ul> <li>40. Total 2023 debt to be paid with property tax revenue.</li> <li>Debt means the interest and principal that will be paid on debts that: <ol> <li>Are paid by property taxes,</li> <li>Are secured by property taxes,</li> <li>Are scheduled for payment over a period longer than one year, and</li> <li>Are not classified in the school district's budget as M&amp;O expenses.</li> </ol> </li> <li>A. Debt includes contractual payments to other school districts that have incurred debt on</li> </ul>		\$ 0.6692 /\$100
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	ı behalf of this school district, if those debts	
	behalf of this school district, if those debts	
budget payments. If the governing body of a taxing unit authorized or agreed to author or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amend	ax revenue. Do not include appraisal district rize a bond, warrant, certificate of obligation,	
Enter debt amount:	s 1,443,000	
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 throug debt allotment program and/or instructional facilities allotment program debt		
D. Adjust debt: Subtract B and C from A		s 1,443,000
41. Certified 2022 excess debt collections. Enter the amount certified by the collector. 39		\$ 0
42. Adjusted 2023 debt, Subtract line 41 from line 40D.		\$ 1,443,000
43. 2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rathan 100%, <sup>36</sup>	nd D, enter the lowest rate from B. C and D. If	
A. Enter the 2023 anticipated collection rate certified by the collector. <sup>21</sup>	100.00 %	
B. Enter the 2022 actual collection rates.	103.41	
C. Enter the 2021 actual collection rate	101.70 %	
D. Enter the 2020 actual collection rate.		101.70
44. 2023 debt adjusted for collections. Divide Line 42 by Line 43.		\$ 1,418,879
45. 2023 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Works	sheet.	s 673,925,815
46. 2023 debt rate. Divide Line 44 by Line 45 and multiply by \$100.		\$ 0.2105 /\$100
47. 2023 voter-approval tax rate. Add Lines 39 and 46.		
If the school district received distributions from an equalization tax imposed under former Chapte of the date of the county unit system's abolition to the sum of Lines 39 and 46."		\$ 0.8797

<sup>&</sup>lt;sup>28</sup> Yex. Edu. Code §45.003(e)

<sup>20</sup> Iex. Iax Code §526.012(10) and 26.04(b)

<sup>31</sup> Iex. Tax Code §526.04(h), (h-1) and (h-2)

<sup>32</sup> Iex. Tax Code §26.04(p)

<sup>33</sup> Iex. Tax Code §26.08(g)

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

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

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

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48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	\$ <b>0</b>	
49.	2023 total taxable value. Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 673,925,815	
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ <u>0.0000</u> /\$100	
51.	2023 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 0.8797 /\$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 voterapproval 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).

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52.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$	1.0711/\$100
53.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2022 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
54.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$	0.0000/\$100
	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$	0.8797/5100

SECTION 5: Total Tax Rate	
odicate the applicable total tax rates as calculated above.	
No-New-Revenue Tax Rate	\$ 0.7163 /\$100
Enter the 2023 NNR tax rate from Line 36	
Voter-Approval Tax Rate	0.8797 \$/\$100
As applicable, enter the voter-alphaboral talk falls from Line 47: S1 or Line 55. Indicate the line number 47	•

## SECTION 6: School District Representative Name and Signature

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

print here Printed Name of School District Representative

sign

School District Represe

here

<sup>31</sup> Tex., Tax Code § 26.045(d)

<sup>\*</sup> Tex. Tax Code § 26.045(1)

\* Tex. Tax Code § 26.04(c)