

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

ELKHART ISD

School District's Name

301 E. PARKER, ELKHART, TX 75839

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

903-764-8512

Phone (area code and number)

WWW.ELKHARTISD.ORG

School District's Website Address

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

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

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

SECTION 1: Effective Tax Rate (No New Taxes)

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

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|-------------------|
| 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). | \$ 291,052,005.00 |
| 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 \$ 40,357,370.00 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 \$ 0.00 C. Add A and B. | \$ 40,307,370.00 |
| 3. | Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 250,694,635.00 |
| 4. | 2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately). | \$ 1.36 /\$100 |
| 5. | 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0.00 B. 2018 values resulting from final court decisions: - \$ 0.00 C. 2018 value loss. Subtract B from A. | \$ 0.00 |
| 6. | 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 250,694,635.00 |
| 7. | 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. | \$ 0.00 |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|--------------------------------------|
| 8. | 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2018 market value: \$ <u>30,991.00</u> B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>1,216,642.00</u> C. Value loss. Add A and B. | \$ <u>1,247,633.00</u> |
| 9. | 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. 2018 market value: \$ <u>694,160.00</u> B. 2019 productivity or special appraised value: - \$ <u>85,961.00</u> C. Value loss. Subtract B from A. | \$ <u>608,199.00</u> |
| 10. | Total adjustments for lost value. Add Lines 7, 8C and 9C. | \$ <u>1,855,832.00</u> |
| 11. | 2018 adjusted taxable value. Subtract Line 10 from Line 6. | \$ <u>248,838,803.00</u> |
| 12. | Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100. | \$ <u>3,384,207.00</u> |
| 13. | Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. | \$ <u>17,324.00</u> |
| 14. | Adjusted 2018 taxes with refunds. Add Lines 12 and 13. | \$ <u>3,401,531.00</u> |
| 15. | Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³ \$ <u>306,480,141.00</u> 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: - \$ <u>0.00</u> C. Total value. Subtract B from A. | \$ <u>306,480,141.00</u> |
| 16. | Total value of properties under protest or not included on certified appraisal roll. A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$ <u>0.00</u> B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$ <u>0.00</u> C. Total value under protest or not certified. Add A and B. | \$ <u>0.00</u> |

³ Tex. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|--------------------------|
| 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 \$ <u>43,896,773</u> B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵ \$ <u>0</u> C. Add A and B. \$ <u>43,896,773</u> | |
| 18. | 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C. | \$ <u>262,583,368.00</u> |
| 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. | \$ <u>0.00</u> |
| 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. | \$ <u>6,392,709.00</u> |
| 21. | Total adjustments to the 2019 taxable value. Add lines 19 and 20. | \$ <u>6,392,709.00</u> |
| 22. | 2019 adjusted taxable value. Subtract line 21 from line 18. | \$ <u>256,190,659.00</u> |
| 23. | 2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100. | \$ <u>1.3277</u> /\$100 |
| 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. | \$ _____ |

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|---|-------------|
| 25. | 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). A. The rate equal to the 2019 state compression percentage times \$1.00 \$ <u>1.068</u> ³ B. The greater of: (i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value \$ <u>0.00</u> C. Add A and B. \$ <u>1.068</u> ³ | |

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|--|--------------------------|
| 26. | Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: \$ <u>976,203.00</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>268,086.00</u> D. Adjust debt: Subtract B and C from A. | \$ <u>708,117.00</u> |
| 27. | Certified 2018 excess debt collections. Enter the amount certified by the collector. | \$ <u>0.00</u> |
| 28. | Adjusted 2019 debt. Subtract line 27 from line 26D. | \$ <u>708,117.00</u> |
| 29. | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | <u>100</u> % |
| 30. | 2019 debt adjusted for collections. Divide line 28 by line 29. | \$ <u>708,117.00</u> |
| 31. | 2019 total taxable value. Enter amount on line 18. | \$ <u>262,583,368.00</u> |
| 32. | 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100. | \$ <u>.2696</u> /\$100 |
| 33. | 2019 voter-approval tax rate. Add lines 25 and 32. | \$ <u>1.3380</u> /\$100 |

SECTION 3: Additional Rollback Protection for Pollution Control

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

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

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

⁶ Tex. Tax Code § 28.045(d)

⁷ Tex. Tax Code § 28.045(i)

SECTION 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | | |
|--|----|--------|
| Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations) | \$ | 1.3277 |
| Voter-Approval Tax Rate (Line 33) | \$ | 1.3380 |
| Rollback tax rate adjusted for pollution control (Line 37) | \$ | 0 |

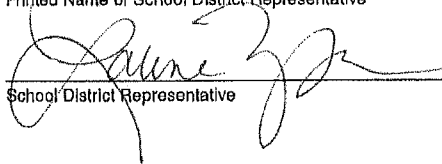
SECTION 5: School District Representative Name and Signature

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

print
here

Launa M. Bacon

Printed Name of School District Representative

sign
here

School District Representative

Date

8/15/19

2020 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

Elkhart Independent School District

School District's Name

903-764-2952

Phone (area code and number)

301 E. Parker St., Elkhart, Texas, 75839

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

elkhartisd.org

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| 1. | 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 | \$ 294,865,950 |
| 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 | \$ 43,768,549 |
| 3. | Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 251,097,401 |
| 4. | 2019 total adopted tax rate. | \$ 1.25830 /\$100 |
| 5. | 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$ 0 B. 2019 values resulting from final court decisions: -\$ 0 C. 2019 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$ 0 B. 2019 disputed value: -\$ 0 C. 2019 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2019 Chapter 42-related adjusted values. Add Line 5 and 6. | \$ 0 |
| 8. | 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 251,097,401 |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|------------------------|
| 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: \$ <u>5,877</u> B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$ <u>1,255,250</u> C. Value loss. Add A and B. ⁶ | \$ <u>1,261,127</u> |
| 11. | 2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value. \$ <u>1,494,866</u> B. 2020 productivity or special appraised value: - \$ <u>449,767</u> C. Value loss. Subtract B from A. ⁷ | \$ <u>1,045,099</u> |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ <u>2,306,226</u> |
| 13. | Adjusted 2019 taxable value. Subtract Line 12 from Line 8. | \$ <u>248,791,175</u> |
| 14. | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$ <u>3,130,539.00</u> |
| 15. | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸ | \$ <u>9,898.00</u> |
| 16. | Adjusted 2019 levy with refunds. Add Line 14 and Line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result. | \$ <u>3,140,437.00</u> |
| 17. | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values. ¹¹ \$ <u>307,595,735</u> 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: - \$ <u>0</u> C. Total 2020 value. Subtract B from A. | \$ <u>307,595,735</u> |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------------|---|--------------------------|
| 18. | Total value of properties under protest or not included on certified appraisal roll. ¹² | |
| | A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>0</u> | |
| | B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u> | |
| | C. Total value under protest or not certified. Add A and B. | \$ <u>0</u> |
| 19. | 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵ | \$ <u>44,068,556</u> |
| 20. | 2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$ <u>263,527,179</u> |
| 21. | Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district. | \$ <u>0</u> |
| 22. | Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement. | \$ <u>6,985,802</u> |
| 23. | Total adjustments to the 2020 taxable value. Add Lines 21 and 22. | \$ <u>6,985,802</u> |
| 24. | Adjusted 2020 taxable value. Subtract line 23 from line 20. | \$ <u>256,541,377</u> |
| 25. | 2020 NNR tax rate. Divide line 16 by line 24 and multiply by \$100. | \$ <u>1.22410</u> /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

The MCR and 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. ²²

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2020-2021 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

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

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

¹² Tex. Tax Code § 26.01(c) and (d)

¹³ Tex. Tax Code § 26.01(c)

¹⁴ Tex. Tax Code § 26.01(d)

¹⁵ Tex. Tax Code § 26.012(6)(B)

¹⁶ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code § 26.08(n)

¹⁹ Tex. Edu. Code § 48.2551(a)(3)

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

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

²² Tex. Edu. Code § 45.0021(a)

²³ Tex. Edu. Code § 111.184(b)

²⁴ Tex. Edu. Code § 111.184(b-1)

| Line | Voter-Approval Tax Rate Worksheet | 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 districts' maximum compressed rate based on guidance from TEA. ²⁵ | \$ <u>0.91600</u> /\$100 |
| 27. | 2020 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶ A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) \$ <u>0.13830</u> /\$100 B. Enter \$0.05 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 \$ <u>0.04000</u> /\$100 | \$ <u>0.13830</u> /\$100 |
| 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 | \$ <u>1.05430</u> /\$100 |
| 29. | Total 2020 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. Enter debt amount: \$ <u>945,300.00</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u> 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. - \$ <u>251,337.00</u> D. Adjust debt: Subtract B and C from A. | \$ <u>693,963.00</u> |
| 30. | Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>0.00</u> |
| 31. | Adjusted 2020 debt. Subtract line 30 from line 29D. | \$ <u>693,963.00</u> |
| 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 A. Enter the 2020 anticipated collection rate certified by the collector. ³¹ <u>100</u> % B. Enter the 2019 actual collection rate <u>100</u> % C. Enter the 2018 actual collection rate <u>100</u> % D. Enter the 2017 actual collection rate <u>100</u> % | <u>100</u> % |
| 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. | \$ <u>693,963.00</u> |
| 34. | 2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>263,527,179</u> |
| 35. | 2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | \$ <u>0.26330</u> /\$100 |

²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)²⁶ Tex. Tax Code §26.08(n)(2)²⁷ Tex. Tax Code §26.08(n-1)²⁸ Tex. Edu. Code §45.003(e)²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)

2020 Tax Rate Calculation Worksheet – School Districts

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 36. | 2020 voter-approval tax rate, Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³² | \$ 1.31760 /\$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.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|-----------------|
| 37. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴ | \$ _____ |
| 38. | 2020 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet. | \$ _____ |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$ _____ /\$100 |
| 40. | 2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$ _____ /\$100 |

SECTION 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.22410 /\$100
 Enter the 2020 NNR tax rate from Line 25.
 Voter-Approval Tax Rate \$ 1.31760 /\$100
 As applicable, enter the 2020 voter-approval tax rate from Line 36 or Line 40.

SECTION 5: School District Representative Name and Signature

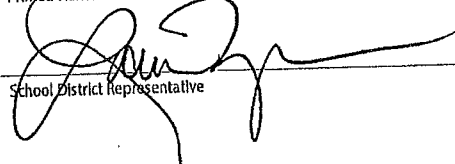
Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education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

print
here →

Launa M. Bacon

Printed Name of School District Representative

sign
here →



School District Representative

Date

8/19/20

³² Tex. Tax Code §26.08(g)
³³ Tex. Tax Code § 26.045(d)
³⁴ Tex. Tax Code § 26.045(i)
³⁵ Tex. Tax Code §26.04(c)

2021 Tax Rate Calculation Worksheet

Elkhart ISD
301 E. Parker
903-764-8512

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.

| | | |
|----|---|----------------|
| 1. | 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ | \$313,329,389 |
| 2. | 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ² | \$44,963,042 |
| 3. | Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1. | \$268,366,347 |
| 4. | 2020 total adopted tax rate. | 1.244300/\$100 |
| 5. | 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A: ³ | \$0 |
| 6. | 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A: ⁴ | \$0 |
| 7. | 2020 Chapter 42-related adjusted values. Add line 5 and 6. | \$0 |
| 8. | 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and 7. | \$268,366,347 |
| 9. | 2020 taxable value of property in territory the school deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵ | \$0 |

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

5 Tex. Tax Code § 26.012(15)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

No-New-Revenue Tax Rate (continued)

| | | |
|-----|--|---------------|
| 10. | <p>2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2020 market value: \$366,750</p> <p>B. Partial exemptions. 2021 exemption amount, or + \$1,198,011 2021 percentage exemption times 2020 value:</p> <p>C. Value loss. Add A and B:⁶</p> | \$1,564,761 |
| 11. | <p>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p>A. 2020 market value: \$2,904,431</p> <p>B. 2021 productivity or special appraised value: - \$640,329</p> <p>C. Value loss. Subtract B from A:⁷</p> | \$2,264,102 |
| 12. | Total adjustments for lost value. Add lines 9, 10C, and 11C. | \$3,828,863 |
| 13. | Adjusted 2020 taxable value. Subtract line 12 from line 8. | \$264,537,484 |
| 14. | Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100. | \$3,291,639 |
| 15. | <p>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 2020.⁸</p> | \$5,495 |
| 16. | <p>Adjusted 2020 levy with refunds. Add line 14 and line 15.⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.</p> | \$3,297,134 |

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

No-New-Revenue Tax Rate (continued)

| | | |
|------------|---|--|
| 17. | Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: ¹¹ \$337,242,588 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0 C. Total 2021 value. Subtract B from A. \$337,242,588 | |
| 18. | Total value of properties under protest or not included on certified appraisal roll. ¹² 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. ¹³ \$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 also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ \$0 C. Total value under protest or not certified. Add A and B. \$0 | |

10 Tex. Tax Code § 26.012, 26.04(c-2)

11 Tex. Tax Code § 26.012(6)

12 Tex. Tax Code § 26.012(c) and (d)

13 Tex. Tax Code § 26.012(c)

14 Tex. Tax Code § 26.012(d)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

No-New-Revenue Tax Rate (concluded)

| | | |
|-----|--|----------------|
| 19. | 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. ¹⁵ | \$54,754,078 |
| 20. | 2021 total taxable value. Add lines 17C and 18C. Subtract line 19. | \$282,488,510 |
| 21. | Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district. | \$0 |
| 22. | Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement. | \$6,543,182 |
| 23. | Total adjustments to the 2021 taxable value. Add lines 21 and 22. | \$6,543,182 |
| 24. | Adjusted 2021 taxable value. Subtract line 23 from line 20. | \$275,945,328 |
| 25. | 2021 NNR tax rate. Divide line 16 by line 24 and multiply by \$100. | \$1.1948/\$100 |

15 Tex. Tax Code § 26.012(6)(B)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

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

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
2. **Enrichment Tax Rate (DTR):**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
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.²²

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

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

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

16 [Reserved for Expansion]

17 [Reserved for Expansion]

18 Tex. Tax Code § 26.08(n)

19 Tex. Edu. Code § 48.2551(a)(3)

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

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

22 Tex. Edu. Code § 45.0021(a)

23 Tex. Edu. Code § 11.184(b)

24 Tex. Edu. Code § 11.184(b-1)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

Voter-Approval Tax Rate (continued)

| | | |
|-----|--|-----------|
| 26. | 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵ | \$0.8701 |
| 27. | 2021 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶ A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$0.1383 B. Enter \$.05 per \$100 of taxable value \$0.0000 | \$0.1383 |
| 28. | 2021 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. ²⁷ | \$1.0084 |
| 29. | Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$946,050 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 the instructional facilities allotment program. -\$180,234 D: Adjust debt: Subtract B and C from A. | \$765,816 |

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

26 Tex. Tax Code § 26.08(n)(2)

27 Tex. Edu. Code § 45.003(e)

28 Tex. Tax Code § 26.012(7)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

Voter-Approval Tax Rate (concluded)

| | | |
|------------|---|----------------|
| 30. | Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$0 |
| 31. | Adjusted 2021 debt. Subtract line 30 from line 29D. | \$765,816 |
| 32. | 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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 2021 anticipated collection rate certified by the collector. ³¹ 96.0000% B: Enter the 2020 actual collection rate. 96.0000% C: Enter the 2019 actual collection rate. 96.0000% D: Enter the 2018 actual collection rate. 96.0000% | 96.0000% |
| 33. | 2021 debt adjusted for collections. Divide line 31 by line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result. | \$797,725 |
| 34. | 2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$282,488,510 |
| 35. | 2021 debt rate. Divide line 33 by line 34 and multiply by \$100. | \$0.2823/\$100 |
| 36. | 2021 voter-approval tax rate. Add lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³² | \$1.2907/\$100 |

29 Tex. Tax Code § 26.0012(10) and 26.04(b)

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

31 Tex. Tax Code § 26.04(b)

32 Tex. Tax Code § 26.08(g)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

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.

| | | |
|-----|---|----------------|
| 37. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ ³³ . The school district shall provide its tax assessor with a copy of the letter ³⁴ . | \$0 |
| 38. | 2021 total taxable value. Enter the amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$282,488,510 |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$0/\$100 |
| 40. | 2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$1.2907/\$100 |

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(l)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

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

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

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

| | | |
|-----|---|--------|
| 41. | 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | /\$100 |
| 42. | 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | /\$100 |
| 43. | Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41. | /\$100 |
| 44. | 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control). | /\$100 |

³⁵ Tex. Tax Code § 26.042(f) and Tex. Edu. Code § 45.0032(d)

2021 Tax Rate Calculation Worksheet

Elkhart ISD

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|---|----------------|
| No-New-Revenue Tax Rate | |
| Enter the 2021 NNR tax rate from line 25. | \$1.1948/\$100 |
| Voter-Approval Tax Rate | |
| As applicable, enter the 2021 voter-approval tax rate from line 36, line 40, or line 44. Indicate the line number used: 40 | \$1.2907/\$100 |

School District Representative Name and Signature

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

Print Here*Laura M. Bacon*

Printed Name of School District Representative

Sign Here

School District Representative

Date*8/12/21*³⁶ Tex. Tax Code § 26.04(c)

**2021 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: Elkhart ISD

Date: 08/09/2021

| | |
|---|---------------|
| 1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet. | \$268,366,347 |
| 2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet. | 1.244300 |
| 3.Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet. | \$5,495 |
| 4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3. | \$3,344,777 |
| 5.2021 total taxable value. Enter Line 20 of the No-New-Revenue Tax Rate Worksheet. | \$282,488,510 |
| 6.2021 no-new revenue tax rate. Enter line 25 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet. | 1.194800 |
| 7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100. | \$3,375,173 |
| 8.Last year's total levy. Sum of line 4 for all funds. | \$3,344,777 |
| 9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds. | \$3,375,173 |
| 10.Tax Increase (Decrease). Subtract Line 8 from Line 9. | \$30,396 |

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Elkhart ISD will hold a public meeting at 6:00 PM 08/23/2021 in Elkhart High School Library Elkhart, Texas. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

| | |
|---|--|
| Maintenance Tax | \$1.008400 /\$100 (Proposed rate for maintenance and operations) |
| School Debt Service Tax Approved by Local Voters | \$0.235900 /\$100 (Proposed rate to pay bonded indebtedness) |

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

| | | |
|----------------------------|-------------------------|--------------|
| Maintenance and operations | 0.930000% (increase) or | % (decrease) |
| Debt service | 0.080000% (increase) or | % (decrease) |
| Total expenditures | 0.840000% (increase) or | % (decrease) |

Total Appraised Value and Total Taxable Value (as calculated under section 26.04, Tax Code)

| | Preceding Tax Year | Current Tax Year |
|--|--------------------|------------------|
| Total appraised value* of all property | \$557,338,261 | \$610,663,691 |
| Total appraised value* of new property** | \$7,797,660 | \$6,828,878 |
| Total taxable value*** of all property | \$312,120,045 | \$336,795,678 |
| Total taxable value*** of new property** | \$7,461,512 | \$6,543,182 |

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness: \$12,290,000

* Outstanding principal

Comparison of Proposed Rates with Last Year's Rates

| | <u>Maintenance & Operations</u> | <u>Interest & Sinking Fund*</u> | <u>Total</u> | <u>Local Revenue Per Student</u> | <u>State Revenue Per Student</u> |
|---|---|---|--------------|--------------------------------------|--------------------------------------|
| Last Year's Rate | \$1.054300 | \$0.190000* | \$1.244300 | \$3,398 | \$8,833 |
| Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service | \$0.970580 | \$0.235770* | \$1.206350 | \$3,671 | \$8,669 |
| Proposed Rate | \$1.008400 | \$0.235900* | \$1.244300 | \$3,759 | \$9,013 |

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

| | <u>Last Year</u> | <u>This Year</u> |
|---|------------------|------------------|
| Average Market Value of Residences | \$101,579 | \$111,501 |
| Average Taxable Value of Residences | \$76,579 | \$86,501 |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$1.244300 | \$1.244300 |
| Taxes Due on Average Residence | \$952.87 | \$1,076.33 |
| Increase (Decrease) in Taxes | \$0.00 | \$123.46 |

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.290700. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.290700.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

| | |
|--|-------------|
| Maintenance and Operations Fund Balance(s) | \$5,904,332 |
| Interest & Sinking Fund Balance(s) | \$311,388 |

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

Elkhart ISD

School District's Name

903-764-8512

Phone (area code and number)

301 East Parker, Elkhart, TX, 75839

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

<https://www.elkhartisd.org/>

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. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations.

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 1. | 2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ | \$ 335,521,886 |
| 2. | 2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ² | \$ 55,625,457 |
| 3. | Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 279,896,429 |
| 4. | 2021 total adopted tax rate. | \$ 1.2443 /\$100 |
| 5. | 2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2021 Chapter 42-related adjusted values. Add Line 5 and 6. | \$ 0 |
| 8. | 2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 279,896,429 |
| 9. | 2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵ | \$ 0 |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-----------------------|
| 10. | 2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ <u>332,803</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>2,633,888</u> C. Value loss. Add A and B. ⁶ | \$ <u>2,966,691</u> |
| 11. | 2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value. \$ <u>1,767,644</u> B. 2022 productivity or special appraised value: - \$ <u>382,774</u> C. Value loss. Subtract B from A. ⁷ | \$ <u>1,384,870</u> |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ <u>4,351,561</u> |
| 13. | Adjusted 2021 taxable value. Subtract Line 12 from Line 8. | \$ <u>275,544,868</u> |
| 14. | Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$ <u>3,428,604</u> |
| 15. | Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁸ | \$ <u>8,974</u> |
| 16. | Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result. | \$ <u>3,437,578</u> |
| 17. | Total 2022 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 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values. ¹¹ \$ <u>366,801,156</u> 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: - \$ <u>0</u> C. Total 2022 value. Subtract B from A. | \$ <u>366,801,156</u> |
| 18. | Total value of properties under protest or not included on certified appraisal roll. ¹² A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>0</u> B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. | \$ <u>0</u> |
| 19. | 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵ | \$ <u>56,411,761</u> |

⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.012(13)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code §§ 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.012(6)¹³ Tex. Tax Code § 26.01(c) and (d)¹⁴ Tex. Tax Code § 26.01(c)¹⁵ Tex. Tax Code § 26.01(d)¹⁶ Tex. Tax Code § 26.012(6)(B)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------------|
| 20. | 2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$ <u>310,389,395</u> |
| 21. | Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district. | \$ <u>0</u> |
| 22. | Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement. | \$ <u>8,953,786</u> |
| 23. | Total adjustments to the 2022 taxable value. Add lines 21 and 22. | \$ <u>8,953,786</u> |
| 24. | Adjusted 2022 taxable value. Subtract line 23 from line 20. | \$ <u>301,435,609</u> |
| 25. | 2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100. | \$ <u>1.1404</u> /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

The MCR and 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.²²

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------------|
| 26. | 2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵ | \$ <u>0.8188</u> /\$100 |
| 27. | 2022 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶ A. Enter the district's 2021 DTR, minus any required reduction under Education Code Section 48.202(f) \$ <u>0.1383</u> /\$100 B. \$0.05 per \$100 of taxable value \$ <u>0.0500</u> /\$100 | \$ <u>0.1383</u> /\$100 |
| 28. | 2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷ | \$ <u>0.9571</u> /\$100 |

¹⁸ [Reserved for expansion]

¹⁹ [Reserved for expansion]

²⁰ Tex. Tax Code §26.08(n)

²¹ Tex. Edu. Code §48.2551(a)(3)

²² Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code §11.184(b)

²⁶ Tex. Edu. Code §11.184(b-1)

²⁷ Tex. Edu. Code §948.255, 48.2551(b)(1) and (b)(2)

²⁸ Tex. Tax Code §26.08(n)(2)

²⁹ Tex. Edu. Code §45.003(e)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------------|
| 29. | Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ <u>947,800</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> 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..... - \$ <u>113,729</u> D. Adjust debt: Subtract B and C from A. | \$ <u>834,071</u> |
| 30. | Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>0</u> |
| 31. | Adjusted 2022 debt. Subtract line 30 from line 29D. | \$ <u>834,071</u> |
| 32. | 2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ <u>96.00</u> % B. Enter the 2021 actual collection rate <u>96.00</u> % C. Enter the 2020 actual collection rate <u>98.00</u> % D. Enter the 2019 actual collection rate <u>98.00</u> % | <u>96.00</u> % |
| 33. | 2022 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 2022 to the result. | \$ <u>868,823</u> |
| 34. | 2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>310,389,395</u> |
| 35. | 2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | \$ <u>0.2799</u> /\$100 |
| 36. | 2022 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³² | \$ <u>1.2370</u> /\$100 |

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**Not Applicable**

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 |
|------|--|-------------|
| 37. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴ | \$ <u>0</u> |

²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)³³ Tex. Tax Code § 26.045(d)³⁴ Tex. Tax Code § 26.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|-------------------------|
| 38. | 2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>310,389,395</u> |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$ <u>0.0000</u> /\$100 |
| 40. | 2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$ <u>1.2370</u> /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**Not Applicable**

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.³⁹ As such, it must reduce its voter-approval tax rate for the current tax year.

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

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|------|--|-------------------------|
| 41. | 2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>1.2443</u> /\$100 |
| 42. | 2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | \$ <u>0.0000</u> /\$100 |
| 43. | Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41. | \$ <u>1.2443</u> /\$100 |
| 44. | 2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control). | \$ <u>0.0000</u> /\$100 |

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.1404 /\$100
 Enter the 2022 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.2370 /\$100
 As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36.0000

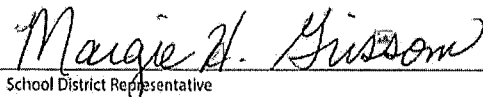
SECTION 6: School District Representative Name and Signature

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

**print
here**

Margie H. Grissom, TAC

Printed Name of School District Representative

**sign
here**


School District Representative

August 6, 2022

Date

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)³⁶ Tex. Tax Code §26.04(c)

2023 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Elkhart ISD

903 723-7867

School District's Name

Phone (area code and number)

PO Box 1990, Palestine, TX 75802

www.co.anderson.tx.us

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 1. | 2022 total 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 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ | \$ 363,487,944 |
| 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. ² | \$ 57,018,269 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 306,469,675 |
| 4. | 2022 total adopted tax rate. | \$ 1.1930 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2022 Chapter 42-related adjusted values. Add Line 5 and 6. | \$ 0 |
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 306,469,675 |
| 9. | 2022 taxable value of property in territory the school deannexed after Jan. 1, 2022 Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-----------------------|
| 10. | 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 goods-in-transit, or 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: \$ <u>83,282</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>4,156,073</u> C. Value loss. Add A and B. ⁶ \$ <u>4,239,355</u> | |
| 11. | 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 2022 for the first time; do not use properties that qualified in 2022. A. 2022 market value. \$ <u>2,560,086</u> B. 2023 productivity or special appraised value: - \$ <u>421,344</u> C. Value loss. Subtract B from A. ⁷ \$ <u>2,138,742</u> | |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ <u>6,378,097</u> |
| 13. | Adjusted 2022 taxable value. Subtract Line 12 from Line 8. | \$ <u>300,091,578</u> |
| 14. | Adjusted 2022 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$ <u>3,580,092</u> |
| 15. | 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. ⁸ | \$ <u>18,408</u> |
| 16. | Adjusted 2022 levy with refunds. Add Line 14 and Line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result. | \$ <u>3,598,500</u> |
| 17. | Total 2023 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 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values. ¹¹ \$ <u>394,486,419</u> 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: - \$ <u>0</u> C. Total 2023 value. Subtract B from A. \$ <u>394,486,419</u> | |
| 18. | Total value of properties under protest or not included on certified appraisal roll. ¹² 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. ¹³ \$ <u>0</u> 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. ¹⁴ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u> | |
| 19. | 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵ | \$ <u>41,958,939</u> |

⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.012(13)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code §§ 26.012, 26.04(c-2)¹¹ Tex. Tax Code § 26.012(6)¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)¹⁵ Tex. Tax Code § 26.012(6)(B)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 20. | 2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$ 352,527,480 |
| 21. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district. | \$ 0 |
| 22. | 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. | \$ 9,954,311 |
| 23. | Total adjustments to the 2023 taxable value. Add lines 21 and 22. | \$ 9,954,311 |
| 24. | Adjusted 2023 taxable value. Subtract line 23 from line 20. | \$ 342,573,169 |
| 25. | 2023 NNR tax rate. Divide line 16 by line 24 and multiply by \$100. | \$ 1.0504 /\$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.¹⁶

- 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.¹⁷
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 26. | 2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵ | \$ 0.6192 /\$100 |
| 27. | 2023 enrichment tax rate. Enter the greater of A and B. ²⁶ <div style="margin-left: 20px;"> A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.1383 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100 </div> | \$ 0.1383 /\$100 |
| 28. | 2023 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷ | \$ 0.7575 /\$100 |

¹⁶ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

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

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

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------------|
| 29. | Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (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, 2022, verify if it meets the amended definition of debt before including it here. Enter debt amount: \$ <u>939,800</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> 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. - \$ <u>101,497</u> D. Adjust debt: Subtract B and C from A. | \$ <u>838,303</u> |
| 30. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>0</u> |
| 31. | Adjusted 2023 debt. Subtract line 30 from line 29D. | \$ <u>838,303</u> |
| 32. | 2023 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 2023 anticipated collection rate certified by the collector. ³¹ <u>96.00</u> % B. Enter the 2022 actual collection rate <u>95.61</u> % C. Enter the 2021 actual collection rate <u>96.00</u> % D. Enter the 2020 actual collection rate <u>98.00</u> % | <u>96.00</u> % |
| 33. | 2023 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 2022 to the result. | \$ <u>873,232</u> |
| 34. | 2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>352,527,480</u> |
| 35. | 2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | \$ <u>0.2477</u> /\$100 |
| 36. | 2023 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³² | \$ <u>1.0052</u> /\$100 |

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

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

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

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

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 526.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 526.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code § 26.04(b)

³² Tex. Tax Code § 26.08(g)

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(f)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|------------------|
| 38. | 2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 352,527,480 |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$ 0 /\$100 |
| 40. | 2023 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$ 1.0052 /\$100 |

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

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

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

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|------|---|------------------|
| 41. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1.1930 /\$100 |
| 42. | 2022 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 /\$100 |
| 43. | Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41. | \$ 0 /\$100 |
| 44. | 2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control). | \$ 1.0052 /\$100 |

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... \$ 1.0504 /\$100

Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate..... \$ 1.0052 /\$100

As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

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

print
here

Margie H. Grissom

Printed Name of School District Representative

sign
here

Margie H. Grissom

School District Representative

Date

8-4-23

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

³⁶ Tex. Tax Code §26.04(c)