TNT-856 07-20/7

2020 Tax Rate Calculation Worksheet

GUADALUPE COUNTY - County General Fund
307 W. COURT ST.
830-379-2315
CO.GUADALUPE.TX.US

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$14,073,155,827
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$2,071,375,382
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$12,001,780,445
4.	**2019 total adopted tax rate.**	$0.331900/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $25,352,359 B. **2019 values resulting from final court decisions:** - $23,400,000 C. **2019 value loss.** Subtract B from A.[3]	$1,952,359
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$1,952,359
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$12,003,732,804

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)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $4,147,256 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $97,055,177 C. **Value loss.** Add A and B.[6]	$101,202,433
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $8,754 B. **2020 productivity or special appraised value:** - $143 C. **Value loss.** Subtract B from A.[7]	$8,611
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$101,211,044
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$11,902,521,760
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$39,504,469
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$219,984
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$39,724,453

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

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11] A. **Certified values:** $14,217,143,071 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $5,569,462 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $39,176 D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12] - $0 E. **Total 2020 value.** Add A and B, then subtract C and D.	$14,222,673,357
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14] $293,932,457 B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] + $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$293,932,457
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$2,146,241,020
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$12,370,364,794
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$0
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$516,639,170
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$516,639,170
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$11,853,725,624
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.3351/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$0.3855/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.		$0.3145/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$12,003,732,804
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.		$37,751,739
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.**		
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$8,158,940	
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $208,443	
	C. **2019 taxes in TIF.:** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	- $0	

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$8,367,383	
	F. Add line 30 to line 31E.		$46,119,122
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$11,853,725,624
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.389/$100
34.	**Rate adjustment for state criminal justice mandate.**[23]		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$74,924	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$2,066	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0.0006/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$0.0006/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24]		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25]		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$655,589	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$806,875	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$-0.0012/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0.0003/$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		$-0.0012/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34D, 35D, 36E, and 37E.	$0.3884/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.4019/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $2,426,358 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$41,500 E: **Adjusted debt.** Subtract B, C and D from A.	$2,384,858
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$2,384,858
43.	**2020 anticipated collection rate.** A. Enter the 2020 anticipated collection rate certified by the collector.[29] 100.0000% B. Enter the 2019 actual collection rate. 97.5100% C. Enter the 2018 actual collection rate. 98.3800% D. Enter the 2017 actual collection rate. 98.7900% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30]	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43E.	$2,384,858
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$12,370,364,794
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0.0192/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.4211/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$0.4736/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(b)
30 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.
This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$8,597,907
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$12,370,364,794
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0.0695/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.3855/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.3855/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.4736/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.4041/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$12,370,364,794
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.4041/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

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

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

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

61.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.4041/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - County General Fund

De Minimis Rate

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

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

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.3884/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$12,370,364,794
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.004/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.0192/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$0.4116/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.3855/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.4041/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$0.4116/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date 8-20-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: GUADALUPE COUNTY **Date:** 08/20/2020

	County General Fund	LATERAL ROAD
1. 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$12,003,732,804	$11,998,574,265
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.331900	0.050000
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$219,984	$35,090
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$40,060,373	$6,034,377
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$12,370,364,794	$12,359,230,835
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.265600	0.050400
7. 2020 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.	$32,855,689	$6,229,052
8. Last year's total levy. Sum of line 4 for all funds.	$46,094,750	
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$39,084,741	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$(7,010,009)	

TNT-856 07-20/7

2020 Tax Rate Calculation Worksheet

GUADALUPE COUNTY - LATERAL ROAD
307 W. COURT ST.
830-379-2315
CO.GUADALUPE.TX.US

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$14,063,616,991
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$2,066,995,085
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$11,996,621,906
4.	**2019 total adopted tax rate.**	$0.050000/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $25,352,359 B. **2019 values resulting from final court decisions:** - $23,400,000 C. **2019 value loss.** Subtract B from A.[3]	$1,952,359
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$1,952,359
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$11,998,574,265

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)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $4,147,256 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $104,537,351 C. **Value loss.** Add A and B.[6]	$108,684,607
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $8,754 B. **2020 productivity or special appraised value:** - $143 C. **Value loss.** Subtract B from A.[7]	$8,611
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$108,693,218
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$11,889,881,047
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$5,944,940
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$35,090
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$5,980,030

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

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11]		
	A. **Certified values:**	$14,202,949,742	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $5,569,462	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $39,176	
	D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12]	- $0	
	E. **Total 2020 value.** Add A and B, then subtract C and D.		$14,208,480,028
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13]		
	A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	$293,391,109	
	B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	+ $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$293,391,109
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$2,142,640,302
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$12,359,230,835
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$0
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$498,982,959
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$498,982,959
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$11,860,247,876
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.0504/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$0.3855/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.		$0.0500/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$11,998,574,265
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.		$5,999,287
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.**		
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$0	
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $35,090	
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	- $0	

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$35,090	
	F. Add line 30 to line 31E.		$6,034,377
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$11,860,247,876
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.0508/$100
34.	**Rate adjustment for state criminal justice mandate.**[23]		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24]		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25]		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34D, 35D, 36E, and 37E.	$0.0508/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.0525/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $0 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$0 E: **Adjusted debt.** Subtract B, C and D from A.	$0
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$0
43.	**2020 anticipated collection rate.** A. Enter the 2020 anticipated collection rate certified by the collector.[29] 100.0000% B. Enter the 2019 actual collection rate. 97.5100% C. Enter the 2018 actual collection rate. 98.3800% D. Enter the 2017 actual collection rate. 98.7900% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30]	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43E.	$0
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$12,359,230,835
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.0525/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$0.4736/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(b)
30 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$12,359,230,835
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.3855/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.3855/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.4736/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.4722/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

Voter-Approval Rate Adjustment for Pollution Control

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$12,359,230,835
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.4722/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
GUADALUPE COUNTY - LATERAL ROAD

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

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

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

61.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.4722/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.3855/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.4722/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here

Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

8-20-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: GUADALUPE COUNTY **Date:** 08/20/2020

	County General Fund	LATERAL ROAD
1. 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$12,003,732,804	$11,998,574,265
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.331900	0.050000
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$219,984	$35,090
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$40,060,373	$6,034,377
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$12,370,364,794	$12,359,230,835
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.265600	0.050400
7. 2020 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.	$32,855,689	$6,229,052
8. Last year's total levy. Sum of line 4 for all funds.	$46,094,750	
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$39,084,741	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$(7,010,009)	

GUADALUPE COUNTY
Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 45,832,220	Additional Tax Levy Compared to no-new-revenue tax rate levy of 47,682,145
Last Year's Tax Rate	0.381900	$47,236,856	$1,404,636	$-445,289
No-New-Revenue Tax Rate	0.385500	$47,682,145	$1,849,925	$0
Notice & Hearing Limit	0.385500	$47,682,145	$1,849,925	$0
Voter-Approval Tax Rate	0.404100	$49,982,799	$4,150,579	$2,300,654
Proposed Tax Rate	0.385400	$47,669,819	$1,837,599	$-12,326

No-New-Revenue Tax Rate Increase to General Fund in Cents per $100

0.00	0.385500	47,682,145	1,849,925	0
0.50	0.390500	48,300,663	2,468,443	618,518
1.00	0.395500	48,919,181	3,086,961	1,237,036
1.50	0.400500	49,537,699	3,705,479	1,855,555
2.00	0.405500	50,156,218	4,323,997	2,474,073
2.50	0.410500	50,774,736	4,942,516	3,092,591
3.00	0.415500	51,393,254	5,561,034	3,711,109
3.50	0.420500	52,011,772	6,179,552	4,329,628
4.00	0.425500	52,630,291	6,798,070	4,948,146
4.50	0.430500	53,248,809	7,416,589	5,566,664
5.00	0.435500	53,867,327	8,035,107	6,185,182
5.50	0.440500	54,485,845	8,653,625	6,803,701
6.00	0.445500	55,104,364	9,272,143	7,422,219
6.50	0.450500	55,722,882	9,890,662	8,040,737
7.00	0.455500	56,341,400	10,509,180	8,659,255
7.50	0.460500	56,959,918	11,127,698	9,277,774
8.00	0.465500	57,578,437	11,746,216	9,896,292
8.50	0.470500	58,196,955	12,364,735	10,514,810
9.00	0.475500	58,815,473	12,983,253	11,133,328
9.50	0.480500	59,433,991	13,601,771	11,751,847
10.00	0.485500	60,052,510	14,220,289	12,370,365
10.50	0.490500	60,671,028	14,838,808	12,988,883
11.00	0.495500	61,289,546	15,457,326	13,607,401
11.50	0.500500	61,908,064	16,075,844	14,225,920
12.00	0.505500	62,526,583	16,694,362	14,844,438
12.50	0.510500	63,145,101	17,312,881	15,462,956
13.00	0.515500	63,763,619	17,931,399	16,081,474
13.50	0.520500	64,382,137	18,549,917	16,699,992
14.00	0.525500	65,000,655	19,168,435	17,318,511
14.50	0.530500	65,619,174	19,786,953	17,937,029

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

TNT-212 04-20/16

2020 Notice of Tax Rates in GUADALUPE COUNTY

Property Tax Rates in GUADALUPE COUNTY. This notice concerns the 2020 property tax rates for GUADALUPE COUNTY. This notice provides information about two tax rates. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

	County General Fund	LATERAL ROAD
This year's no-new-revenue tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	$39,724,453	$5,980,030
This year's adjusted taxable value (after subtracting value of new property)	$11,853,725,624	$11,860,247,876
= This year's no-new-revenue tax rate	0.335100/$100	0.050400/$100
This year's total no-new-revenue tax rate	0.385500/$100	
+ This year's adjustments to the no-new-revenue tax rate	$0 /$100	
= This year's adjusted no-new-revenue tax rate	0.385500/$100	

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:		
Last year's adjusted operating taxes (after adjusting as required by law)	$46,119,122	$6,034,377
This year's adjusted taxable value (after subtracting value of new property)	$11,853,725,624	$11,860,247,876
= This year's voter-approval operating tax rate	0.388400/$100	0.050800/$100
×	0.401900/$100	0.052500/$100

	(1.035 or 1.08, as applicable) = this year's maximum operating rate		
+	This year's debt rate	0.019200/$100	0.000000/$100
=	This year's voter-approval tax rate for each fund	0.421100/$100	0.052500/$100
=	This year's total voter-approval tax rate (unadjusted)	0.473600/$100	
+	The unused increment rate, if applicable	0.000000/$100	
=	This year's total voter-approval tax rate	0.4041/$100	

This is the maximum rate the taxing unit can adopt without an election for voter approval.

Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
GENERAL	$25,100,000
ROAD & BRIDGE	$4,700,000
I&S	$130,000
CPS SETTLEMENT	$3,140,000

2020 Debt Service: County General Fund

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
C OF O	$1,200,000	$54,085	$1,000	$1,255,085
TAX NOTE 2017	$1,080,000	$90,773	$500	$1,171,273

	Total required for 2020 debt service	$2,426,358
-	Amount (if any) paid from funds listed in unencumbered funds	$0
-	Amount (if any) paid from other resources	$41,500
-	Excess collections last year	$0
=	Total to be paid from taxes in 2020	$2,384,858
+	Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2020	$0

=	Total Debt Levy	$2,384,858

Unencumbered Fund Balances: LATERAL ROAD

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
GF	$0

2020 Debt Service: LATERAL ROAD

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
DEBT	$0	$0	$0	$0

	Total required for 2020 debt service	$0
-	Amount (if any) paid from funds listed in unencumbered funds	$0
-	Amount (if any) paid from other resources	$0
-	Excess collections last year	$0
=	Total to be paid from taxes in 2020	$0
+	Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2020	$0
=	Total Debt Levy	$0

No-New-Revenue Tax Rate Adjustments

State Criminal Justice Mandate (Counties)

The Guadalupe Tax Office County Auditor certifies that Guadalupe Tax Office County has spent $74,924 (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Guadalupe Tax Office County Sheriff has provided Guadalupe Tax Office County information on these costs, minus the state revenues received for reimbursement of such costs.

Indigent Health Care Compensation Expenditures (Counties)

The GUADALUPE COUNTY spent $2,043,675 from July 1, 2019 to June 30, 2020 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is 0. This increased the no-new-revenue tax rate by 0.0000/$100.

Indigent Defense Compensation Expenditures (Counties)

The GUADALUPE COUNTY spent $655,589 from July 1, 2019 to June 30, 2020 on indigent defense compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is 0.

Eligible County Hospital Expenditures (Cities and Counties)

The GUADALUPE COUNTY spent $0 from July 1, 2019 to June 30, 2020 on expenditures to maintain and operate an eligible county hospital. For the current tax year, the amount of increase above last year's eligible county hospital expenditures is 0. This increased the no-new-revenue tax rate by 0.0000/$100.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by
Name of person preparing this notice:
Position:
Date prepared:

You can inspect a copy of the full calculations on the taxing unit's website at:
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TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF CIBOLO

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$2,301,865,914
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$237,990,191
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$2,063,875,723
4.	**2019 total adopted tax rate.**	$0.493500/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $0 B. **2019 values resulting from final court decisions:** - $0 C. **2019 value loss.** Subtract B from A.[3]	$0
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$2,063,875,723

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)

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $138,058 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $35,689,350 C. **Value loss.** Add A and B.[6]	$35,827,408
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$35,827,408
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$2,028,048,315
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$10,008,418
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$37,365
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$10,045,783

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

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11] A. **Certified values:** $2,358,450,696 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $0 D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12] - $0 E. **Total 2020 value.** Add A and B, then subtract C and D.	$2,358,450,696
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[14] $47,282,115 B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] + $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$47,282,115
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$255,747,082
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$2,149,985,729
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$926,987
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$106,749,536
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$107,676,523
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$2,042,309,206
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.4918/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.	$0.2996/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$2,063,875,723
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.	$6,183,371
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.	
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. $0	
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. + $33,183	
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0. - $0	

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$33,183	$6,216,554
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$2,042,309,206
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.3043/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.	$0.3043/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.3149/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $4,940,698 B: Subtract **unencumbered fund amount** used to reduce total debt. -$325,000 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$583,150 E: **Adjusted debt.** Subtract B, C and D from A.	$4,032,548
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$4,032,548
43.	**2020 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%. [29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] 100.0000% B. Enter the 2019 actual collection rate. 98.7500% C. Enter the 2018 actual collection rate. 98.0200% D. Enter the 2017 actual collection rate. 99.3300%	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.	$4,032,548
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,149,985,729
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0.1875/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.5024/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,149,985,729
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.4918/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.4918/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.5024/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.5024/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
CITY OF CIBOLO

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,149,985,729
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.5024/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.4918/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.5024/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here

Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

7-30-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF CIBOLO **Date:** 07/30/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$2,063,875,723
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.493500
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$37,365
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$10,222,592
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$2,149,985,729
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.491800
7. 2020 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.	$10,573,630
8. Last year's total levy. Sum of line 4 for all funds.	$10,222,592
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$10,573,630
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$351,038

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF MARION

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$66,005,512
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$10,956,738
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$55,048,774
4.	**2019 total adopted tax rate.**	$0.480100/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $0 B. **2019 values resulting from final court decisions:** - $0 C. **2019 value loss.** Subtract B from A.[3]	$0
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$55,048,774

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)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $1,000 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $931,775 C. **Value loss.** Add A and B.[6]	$932,775
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$932,775
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$54,115,999
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$259,810
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$742
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$260,552

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

2020 Tax Rate Calculation Worksheet
CITY OF MARION

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11]		
	A. **Certified values:**	$73,487,687	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $0	
	D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12]	- $0	
	E. **Total 2020 value.** Add A and B, then subtract C and D.		$73,487,687
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13]		
	A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[14]	$496,253	
	B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	+ $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$496,253
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$11,932,818
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$62,051,122
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$0
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$3,860,891
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$3,860,891
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$58,190,231
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.4477/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.	$0.4801/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$55,048,774
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.	$264,289
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.	
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$0
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $701
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.	- $0

2020 Tax Rate Calculation Worksheet
CITY OF MARION

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$701	$264,990
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$58,190,231
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.4553/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
CITY OF MARION

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF MARION

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.	$0.4553/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.4712/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $13,386 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$0 E: **Adjusted debt.** Subtract B, C and D from A.	$13,386
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$13,386
43.	**2020 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%. [29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] 100.0000% B. Enter the 2019 actual collection rate. 96.5700% C. Enter the 2018 actual collection rate. 98.6500% D. Enter the 2017 actual collection rate. 97.5100%	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.	$13,386
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$62,051,122
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0.0215/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.4927/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$62,051,122
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.4477/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.4477/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.4927/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.4927/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$62,051,122
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.4927/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

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

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

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

61.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.4927/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
CITY OF MARION

De Minimis Rate

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

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

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.4553/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$62,051,122
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.8057/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.0215/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$1.2825/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.4477/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.4927/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$1.2825/$100

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF MARION **Date:** 07/30/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$55,048,774
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.480100
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$742
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$265,031
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$62,051,122
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.447700
7. 2020 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.	$277,803
8. Last year's total levy. Sum of line 4 for all funds.	$265,031
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$277,803
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$12,772

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here

Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

7-30-2020

44 Tex. Tax Code § 26.04(c)

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF SANTA CLARA

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$53,080,067
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$53,080,067
4.	**2019 total adopted tax rate.**	$0.164300/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $0 B. **2019 values resulting from final court decisions:** - $0 C. **2019 value loss.** Subtract B from A.[3]	$0
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$53,080,067

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)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $11,591 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $1,429,891 C. **Value loss.** Add A and B.[6]	$1,441,482
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$1,441,482
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$51,638,585
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$84,842
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$459
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$85,301

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

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11]		
	A. **Certified values:**	$54,687,421	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $0	
	D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12]	- $0	
	E. **Total 2020 value.** Add A and B, then subtract C and D.		$54,687,421
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13]		
	A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[14]	$696,634	
	B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	+ $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$696,634
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$0
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$55,384,055
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$419,339
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$1,212,187
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$1,631,526
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$53,752,529
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.1586/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.	$0.1243/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$53,080,067
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.	$65,978
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.	
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$0
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $472
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.	- $0

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$472	$66,450
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$53,752,529
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.1236/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.	$0.1236/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.1279/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $20,760 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$0 E: **Adjusted debt.** Subtract B, C and D from A.	$20,760
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$20,760
43.	**2020 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%.[29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] 100.0000% B. Enter the 2019 actual collection rate. 97.4600% C. Enter the 2018 actual collection rate. 98.3000% D. Enter the 2017 actual collection rate. 98.4300%	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.	$20,760
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$55,384,055
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0.0374/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.1653/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$55,384,055
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.1586/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.1586/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.1653/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.1653/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

Voter-Approval Rate Adjustment for Pollution Control

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$55,384,055
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.1653/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

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

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

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

61.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.1653/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
CITY OF SANTA CLARA

De Minimis Rate

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

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

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.1236/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$55,384,055
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.9027/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.0374/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$1.0637/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.1586/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.1653/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$1.0637/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date 8-5-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SANTA CLARA **Date:** 08/05/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$53,080,067
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.164300
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$459
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$87,670
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$55,384,055
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.158600
7. 2020 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.	$87,839
8. Last year's total levy. Sum of line 4 for all funds.	$87,670
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$87,839
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$169

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF SEGUIN

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$2,250,423,760
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$340,010,006
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$1,910,413,754
4.	**2019 total adopted tax rate.**	$0.541200/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $0 B. **2019 values resulting from final court decisions:** - $0 C. **2019 value loss.** Subtract B from A.[3]	$0
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$1,910,413,754

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)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $2,018,996 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $5,400,642 C. **Value loss.** Add A and B.[6]	$7,419,638
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$7,419,638
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$1,902,994,116
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$10,299,004
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$20,341
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$10,319,345

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

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11] A. **Certified values:** $2,312,927,780 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $0 D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12] - $0 E. **Total 2020 value.** Add A and B, then subtract C and D.	$2,312,927,780
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[14] $74,373,732 B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] + $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$74,373,732
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$358,728,653
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$2,028,572,859
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$96,189
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$106,143,014
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$106,239,203
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$1,922,333,656
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.5368/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.		$0.2767/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$1,910,413,754
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.		$5,286,114
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.		
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$1,383,333	
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $10,494	
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.	- $0	

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$1,393,827	$6,679,941
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$1,922,333,656
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.3474/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$1,900,513	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$1,744,708	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0.0081/$100	$0.0081/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0.	
	A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0	
	B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0	
	C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100	
	D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.	$0.3555/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.3679/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $6,108,160 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$235,000 E: **Adjusted debt.** Subtract B, C and D from A.	$5,873,160
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$5,873,160
43.	**2020 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%. [29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] 100.0000% B. Enter the 2019 actual collection rate. 97.1000% C. Enter the 2018 actual collection rate. 98.0400% D. Enter the 2017 actual collection rate. 98.4000%	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.	$5,873,160
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,028,572,859
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0.2895/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.6574/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$1,383,333
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,028,572,859
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0.0681/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.5368/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.5368/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.6574/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.5893/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,028,572,859
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.5893/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

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

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

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

61.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.5893/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
CITY OF SEGUIN

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

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

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.3555/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,028,572,859
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.0246/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.2895/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$0.6696/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.5368/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.5893/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$0.6696/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date 7-28-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SEGUIN **Date:** 07/28/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$1,910,413,754
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.541200
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$20,341
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$10,359,500
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$2,028,572,859
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.536800
7. 2020 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.	$10,889,379
8. Last year's total levy. Sum of line 4 for all funds.	$10,359,500
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$10,889,379
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$529,879

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF SELMA

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$1,294,324,131
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$64,891,576
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$1,229,432,555
4.	**2019 total adopted tax rate.**	$0.196800/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $171,356,053 B. **2019 values resulting from final court decisions:** - $162,568,225 C. **2019 value loss.** Subtract B from A.[3]	$8,787,828
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$8,787,828
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$1,238,220,383

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)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $5,152 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $2,525,750 C. **Value loss.** Add A and B.[6]	$2,530,902
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$2,530,902
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$1,235,689,481
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$2,431,836
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$20,939
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$2,452,775

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

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11] A. **Certified values:** $1,382,975,898 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $0 D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12] - $0 E. **Total 2020 value.** Add A and B, then subtract C and D.	$1,382,975,898
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[14] $61,946,122 B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] + $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$61,946,122
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$68,866,786
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$1,376,055,234
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$0
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$37,871,314
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$37,871,314
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$1,338,183,920
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.1832/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.		$0.0929/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$1,238,220,383
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.		$1,150,306
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.		
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$1,151,330	
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $8,928	
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.	- $0	

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$1,160,258	$2,310,564
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$1,338,183,920
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.1726/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.	$0.1726/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.1786/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $2,392,055 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$100,000 D: Subtract **amount paid** from other resources. -$681,856 E: **Adjusted debt.** Subtract B, C and D from A.	$1,610,199
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$1,610,199
43.	**2020 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%. [29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] 100.0000% B. Enter the 2019 actual collection rate. 98.4300% C. Enter the 2018 actual collection rate. 99.6100% D. Enter the 2017 actual collection rate. 98.9300%	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.	$1,610,199
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,376,055,234
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0.117/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.2956/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$1,150,306
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,376,055,234
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0.0835/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.1832/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.1832/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.2956/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.2121/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,376,055,234
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.2121/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

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

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

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

61.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.2121/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
CITY OF SELMA

De Minimis Rate

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

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

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.1726/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,376,055,234
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.0363/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.117/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$0.3259/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.1832/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.2121/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$0.3259/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date 7-29-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SELMA **Date:** 07/29/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$1,238,220,383
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.196800
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$20,939
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$2,457,757
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$1,376,055,234
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.183200
7. 2020 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.	$2,520,933
8. Last year's total levy. Sum of line 4 for all funds.	$2,457,757
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$2,520,933
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$63,176

3

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF SCHERTZ

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$4,228,954,779
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$474,149,022
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$3,754,805,757
4.	**2019 total adopted tax rate.**	$0.514600/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $9,686,000 B. **2019 values resulting from final court decisions:** - $8,606,000 C. **2019 value loss.** Subtract B from A.[3]	$1,080,000
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$1,080,000
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$3,755,885,757

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)

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $1,938,702 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $24,953,982 C. **Value loss.** Add A and B.[6]	$26,892,684
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $542,320 B. **2020 productivity or special appraised value:** - $540 C. **Value loss.** Subtract B from A.[7]	$541,780
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$27,434,464
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$3,728,451,293
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$19,186,610
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$40,319
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$19,226,929

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

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11] A. **Certified values:** $4,084,425,464 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $0 D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12] - $0 E. **Total 2020 value.** Add A and B, then subtract C and D.	$4,084,425,464
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[14] $320,953,008 B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] + $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$320,953,008
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$499,160,644
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$3,906,217,828
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$46,603
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$120,678,448
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$120,725,051
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$3,785,492,777
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.5079/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.	$0.3496/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$3,755,885,757
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.	$13,130,576
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.	
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$0
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $27,123
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.	- $0

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$27,123	$13,157,699
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$3,785,492,777
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.3475/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.	$0.3475/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.3596/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $7,044,861 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$595,000 E: **Adjusted debt.** Subtract B, C and D from A.	$6,449,861
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$6,449,861
43.	**2020 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%. [29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] 100.0000% B. Enter the 2019 actual collection rate. 97.7400% C. Enter the 2018 actual collection rate. 99.3800% D. Enter the 2017 actual collection rate. 99.3200%	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.	$6,449,861
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$3,906,217,828
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0.1651/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.5247/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$3,906,217,828
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.5079/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.5079/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.5247/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.5247/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
CITY OF SCHERTZ

De Minimis Rate

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

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

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.3475/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$3,906,217,828
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.0128/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.1651/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$0.5254/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.5079/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.5247/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$0.5254/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here

Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

7-28-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SCHERTZ **Date:** 07/28/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$3,755,885,757
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.514600
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$40,319
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$19,368,107
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$3,906,217,828
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.507900
7. 2020 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.	$19,839,680
8. Last year's total levy. Sum of line 4 for all funds.	$19,368,107
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$19,839,680
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$471,573

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

YORK CREEK

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

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

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

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$2,324,988,565
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$2,324,988,565
4.	**2019 total adopted tax rate.**	$0.004800/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $0 B. **2019 values resulting from final court decisions:** - $0 C. **2019 value loss.** Subtract B from A.[3]	$0
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$2,324,988,565

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)

2020 Tax Rate Calculation Worksheet
YORK CREEK

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $416,225 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $1,410,994 C. **Value loss.** Add A and B.[6]	$1,827,219
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$1,827,219
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$2,323,161,346
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$111,511
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$63
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$111,574

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

2020 Tax Rate Calculation Worksheet
YORK CREEK

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11] A. **Certified values:** $2,381,508,159 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $0 D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12] - $0 E. **Total 2020 value.** Add A and B, then subtract C and D.	$2,381,508,159
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13] A. **2020 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.[14] $121,482,681 B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] + $0	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
YORK CREEK

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$121,482,681
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$0
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$2,502,990,840
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$0
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$68,658,670
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$68,658,670
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$2,434,332,170
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.0045/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

16 Tex. Tax Code § 26.012(6)(B)
17 Tex. Tax Code § 26.012(6)
18 Tex. Tax Code § 26.012(17)
19 Tex. Tax Code § 26.012(17)
20 Tex. Tax Code § 26.04(c)
21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet
YORK CREEK

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.	$0.0048/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$2,324,988,565
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.	$111,599
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.	
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$0
	B. **M&O taxes refunded for years preceding tax year 2019:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ $63
	C. **2019 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.	- $0

2020 Tax Rate Calculation Worksheet
YORK CREEK

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$63	$111,662
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$2,434,332,170
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.0045/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
YORK CREEK

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
YORK CREEK

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 — $0 B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.	$0.0045/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]	$0.0046/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
YORK CREEK

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. $0 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). -$0 D: Subtract **amount paid** from other resources. -$0 E: **Adjusted debt.** Subtract B, C and D from A.	$0
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]	$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.	$0
43.	**2020 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%. [29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] 100.0000% B. Enter the 2019 actual collection rate. 100.0000% C. Enter the 2018 actual collection rate. 100.0000% D. Enter the 2017 actual collection rate. 100.0000%	100.0000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.	$0
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,502,990,840
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.	$0/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.	$0.0046/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
YORK CREEK

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

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

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

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,502,990,840
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0/$100
53.	**2020 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.0045/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.0045/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.0046/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.0046/$100

31 [Reserved for expansion]
32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
YORK CREEK

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

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

57.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,502,990,840
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.0046/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
YORK CREEK

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

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

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

61.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.0046/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
YORK CREEK

De Minimis Rate

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

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

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.0045/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$2,502,990,840
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.0199/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$0.0244/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.0045/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.0046/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$0.0244/$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here Daryl John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date 7-24-2020

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: YORK CREEK **Date:** 07/29/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$2,324,988,565
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.004800
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$63
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$111,662
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$2,502,990,840
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.004500
7. 2020 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.	$112,635
8. Last year's total levy. Sum of line 4 for all funds.	$111,662
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$112,635
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$973

TNT-859 06-20/6

2020 Tax Rate Calculation Worksheet

NAVARRO I.S.D.

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.	**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. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]	$1,085,944,818
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]	$131,510,377
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$954,434,441
4.	**2019 total adopted tax rate.**	1.275930/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $457,183 B. **2019 values resulting from final court decisions:** - $380,000 C. **2019 value loss.** Subtract B from A:[3]	$77,183
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.	$77,183
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and 7.	$954,511,624
9.	**2019 taxable value of property in territory the school deannexed after January 1, 2019.** Enter the 2019 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)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

No-New-Revenue Tax Rate (continued)

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: $238,100 B. **Partial exemptions.** 2020 exemption amount, or 2020 percentage exemption times 2019 value: + $5,974,775 C. **Value loss.** Total of A and B:[6]	$6,212,875
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:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A:[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C, and 11C.	$6,212,875
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$948,298,749
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$12,099,628
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]	$41,462
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.	$12,141,090

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)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

No-New-Revenue Tax Rate (continued)

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** only:[11] $1,093,949,073 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 2020 value.** Subtract B from A.	$1,093,949,073
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 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] $7,456,655 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 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.	$7,456,655

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)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

No-New-Revenue Tax Rate (concluded)

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]	$138,756,876
20.	**2020 total taxable value.** Add lines 17C and 18C. Subtract line 19.	$962,648,852
21.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	$0
22.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.	$24,257,231
23.	**Total adjustments to the 2020 taxable value.** Add lines 21 and 22.	$24,257,231
24.	**Adjusted 2020 taxable value.** Subtract line 23 from line 20.	$938,391,621
25.	**2020 NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$1.2938/$100

15 Tex. Tax Code § 26.012(6)(B)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

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]

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.

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)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

Voter-Approval Tax Rate (continued)

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]	$0.9164
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) $0.1059 B. Enter $.05 per $100 of taxable value, if governing body of school district adopts $0.05 by unanimous vote. If not adopted by unanimous vote, enter $0.04 per $100.[27] $0.0500	$0.1059
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]	$1.0223
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: $2,525,120 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. -$0 D: **Adjust debt:** Subtract B and C from A.	$2,525,120

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)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

Voter-Approval Tax Rate (concluded)

30.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[29]	$0
31.	**Adjusted 2020 debt.** Subtract line 30 from line 29D.	$2,525,120
32.	**2020 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 2020 anticipated collection rate certified by the collector.[31] 100.0000% B: Enter the 2019 actual collection rate. 97.3500% C: Enter the 2018 actual collection rate. 98.0400% D: Enter the 2017 actual collection rate. 99.0400%	100.0000%
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.	$2,525,120
34.	**2020 total taxable value.** Enter amount on line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$962,648,852
35.	**2020 debt rate.** Divide line 33 by line 34 and multiply by $100.	$0.2623/$100
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]	$1.2846/$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)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

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.	**2020 total taxable value.** Enter the amount on line 20 of the *No-New-Revenue Tax Rate Worksheet.*	$962,648,852
39.	**Additional rate for pollution control.** Divide line 37 by line 38 and multiply by $100.	$0/$100
40.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.	$1.2846/$100

[33] Tex. Tax Code § 26.045(d)
[34] Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
NAVARRO I.S.D.

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate Enter the 2020 NNR tax rate from line 25.	$1.2938/$100
Voter-Approval Tax Rate As applicable, enter the 2020 voter-approval tax rate from line 36 or line 40.	$1.2846/$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.[35]

Print Here Daryl Jolly

Printed Name of School District Representative

Sign Here [signature]

School District Representative

Date 8-7-2020

[35] Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: NAVARRO I.S.D. **Date:** 08/07/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$954,511,624
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	1.275930
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$41,462
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$12,220,362
5. 2020 total taxable value. Enter Line 20 of the No-New-Revenue Tax Rate Worksheet.	$962,648,852
6. 2020 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.	1.293800
7. 2020 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.	$12,454,751
8. Last year's total levy. Sum of line 4 for all funds.	$12,220,362
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$12,454,751
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$234,389

NAVARRO I.S.D.
Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using line 34 of the voter-approval tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to last year's tax levy of $13,340,990.	Additional Tax Levy Compared to no-new-revenue tax rate levy of $13,658,755
Last Year's Tax Rate	1.275930	$13,486,729	$145,739	$-172,025
Voter-Approval Tax Rate	1.284600	$13,570,191	$229,201	$-88,564
Proposed Tax Rate	0.000000	$1,204,004	$-12,136,986	$-12,454,751

Last Year Tax Rate Increase in Cents per $100

0.00	1.275930	13,486,729	145,739	-172,025
0.50	1.280930	13,534,862	193,872	-123,893
1.00	1.285930	13,582,994	242,004	-75,760
1.50	1.290930	13,631,127	290,136	-27,628
2.00	1.295930	13,679,259	338,269	20,504
2.50	1.300930	13,727,392	386,401	68,637
3.00	1.305930	13,775,524	434,534	116,769
3.50	1.310930	13,823,657	482,666	164,902
4.00	1.315930	13,871,789	530,799	213,034
4.50	1.320930	13,919,921	578,931	261,167
5.00	1.325930	13,968,054	627,064	309,299
5.50	1.330930	14,016,186	675,196	357,432
6.00	1.335930	14,064,319	723,328	405,564
6.50	1.340930	14,112,451	771,461	453,696
7.00	1.345930	14,160,584	819,593	501,829
7.50	1.350930	14,208,716	867,726	549,961
8.00	1.355930	14,256,849	915,858	598,094
8.50	1.360930	14,304,981	963,991	646,226
9.00	1.365930	14,353,113	1,012,123	694,359
9.50	1.370930	14,401,246	1,060,256	742,491
10.00	1.375930	14,449,378	1,108,388	790,624
10.50	1.380930	14,497,511	1,156,520	838,756
11.00	1.385930	14,545,643	1,204,653	886,888
11.50	1.390930	14,593,776	1,252,785	935,021
12.00	1.395930	14,641,908	1,300,918	983,153
12.50	1.400930	14,690,041	1,349,050	1,031,286
13.00	1.405930	14,738,173	1,397,183	1,079,418
13.50	1.410930	14,786,305	1,445,315	1,127,551
14.00	1.415930	14,834,438	1,493,448	1,175,683
14.50	1.420930	14,882,570	1,541,580	1,223,815

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2020 Tax Rate Calculation Worksheet
School Districts

Date: 08/13/2020 08:29 PM

0 Schertz-Cibolo-Universal City Independent School District
School District's Name

Phone (area code and number)

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

School District's Website Address

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

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

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

Line	No-New-Revenue Tax Rate Activity		Amount/Rate
1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]		$6,103,671,411
	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]		$691,088,528
3.	**Preliminary 2019 adjusted taxable value.** Subtract Line 2 from Line 1.		$5,412,582,883
4.	**2019 total adopted tax rate**		$1.420000
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.**		
	A.Original 2019 ARB values:	$45,642,721	
	B. 2019 values resulting from final court decisions:	$41,038,771	
	C. 2019 value loss. Subtract B from A.[3]		$4,603,950
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.		4,603,950
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$5,417,186,833
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:	$3,110,533	
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	$92,815,286	

	C. Value loss. Add A and B.[6]		$95,925,819
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:	$0	
	B. 2020 productivity or special appraised value:	$0	
	C. Value loss. Subtract B from A.[7]		$0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$95,925,819
13.	**2019 adjusted taxable value.** Subtract Line 12 from Line 8.		$5,321,261,014
14.	**Adjusted 2019 taxes.** Multiply Line 4 by Line 13 and divide by $100.		$75,561,906
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]		$455,445
16.	**Adjusted 2019 levy with refunds** Add Lines 14 and 15.[9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.		$76,017,351
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]	$6,172,350,794	
	B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	$0	
	C. Total value. Subtract B from A.		$6,172,350,794
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]	$267,498,940	
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[14]>	$0	
	C. Total value under protest or not certified:. Add A and B.		$267,498,940
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]		$740,808,033
20.	**2020 total taxable value.** Add Lines 17C and 18C. Subtract Line 19.		$5,699,041,701
21.	**Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.		$0
22.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement		$227,556,17

	must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.		
23.	**Total adjustments to the 2020 taxable value.** Add Lines 21 and 22.		$227,556,175
	Adjusted 2020 taxable value. Subtract Line 23 from Line 20.		$5,471,485,526
25.	**2020 NNR tax rate.** Divide Line 16 by Line 24 and multiply by $100.		$1.389336 /$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

Line	Voter Approval Tax Rate Activity		Amount/Rate
26.	**2020 maximum compressed tax rate (MCR).**TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA.[25]		$.900900
27.	**2020 enrichment tax rate (DTR).** Enter the greater of A and B.[26]		$.0500(
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	$.040000	
	B. Enter $.05 per $100 of taxable value, if governing body of school district adopts $0.05 by unanimous vote. If not adopted by unanimous vote, enter $0.04 per $100. [27]	$.050000	
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]		$.950900
29.	**Total 2020 debt to be paid with property tax revenue.**		
	Debt means the interest and principal that will be paid on the debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget and M&O expenses.		
	A. Debt includes contractual payments to the other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget paymetns. Enter debt amount:	26,566,001	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	0	
	C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	773,931	
	D. Adjust debt: Subtract B from C and from A.		25,792,0
30.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[29]		0
31.	**Adjusted 2020 debt.** Subtract line 30 from line 29D.		25,792,070
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]		98.44 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]	98.44 %	
	B. Enter the 2019 actual collection rate	98.44 %	
	C. Enter the 2018 actual collection rate	98.44 %	
	D. Enter the 2017 actual collection rate	98.44 %	
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.		26,200,802
34.	**2020 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*		5,699,041,701
35.	**2020 debt rate.** Divide Line 33 by Line 34 and multiply by $100.		0.459740
36.	**2020 voter-approval tax rate.**Add Lines 28 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education code, add teh NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 36 [32]		1.410640

STEP 3: Additional Rollback Protection for Pollution Control

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

Line	Activity		Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[33] The school district shall provide its tax assessor collector with a copy of the letter.[34]		$0
38.	**2020 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*		$5.699.041.701
39.	**Additional rate for pollution control.** Divide Line 37 by Line 38 and multiply by $100.		$.000000
40.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.		$1.410640

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24 $1.389336

Voter-Approval Tax Rate(Line 40) $1.410640

STEP 5: School District Representative Name and Signature

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

print here Daryl Jolly

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

8-13-2020

Date

2020 Tax Rate Calculation Worksheet
School Districts

Date: 08/03/2020 02:16 PM

!0 MARION INDEPENDENT SCHOOL DISTRICT	(830) 914-2803
School District's Name	Phone (area code and number)
211 W Otto St., Marion, TX 78124, ,	www.marionsid.net
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit.

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

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

Line	No-New-Revenue Tax Rate Activity		Amount/Rate
1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).¹		$755,540,446
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		$108,963,044
	Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1.		$646,577,402
4.	**2019 total adopted tax rate**		$1.428400
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		$646,577,402
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:	$10,362	
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	$13,978,512	
	C. Value loss. Add A and B.⁶		$13,988,874
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:	$8,754	
	B. 2020 productivity or special appraised value:	$143	
	C. Value loss. Subtract B from A.⁷		$8,611
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$13,997,485
13.	**2019 adjusted taxable value.** Subtract Line 12 from Line 8.		$632,579,917
14.	**Adjusted 2019 taxes.** Multiply Line 4 by Line 13 and divide by $100.		$9,035,771
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		$0
16.	**Adjusted 2019 levy with refunds** Add Lines 14 and 15.⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.		$9,035,771
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 only.¹¹	$795,851,103	
	B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	$0	
	C. Total value. Subtract B from A.		$795,851,10
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	$19,632,933	
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.¹⁴	$0	
	C. Total value under protest or not certified:. Add A and B.		$19,632,933
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		$117,686,801
20.	**2020 total taxable value.** Add Lines 17C and 18C. Subtract Line 19.		$697,797,235
21.	**Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.		$0
22.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in		$30,622,23

	a new improvement.		
23.	**Total adjustments to the 2020 taxable value.** Add Lines 21 and 22.		$30,622,232
24.	**Adjusted 2020 taxable value.** Subtract Line 23 from Line 20.		$667,175,003
25.	**2020 NNR tax rate.** Divide Line 16 by Line 24 and multiply by $100.		$1.354300 /$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

Line	Voter Approval Tax Rate Activity		Amount/Rate
26.	**2020 maximum compressed tax rate (MCR).**TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA.[25]		$.887200
27.	**2020 enrichment tax rate (DTR).** Enter the greater of A and B.[26]		$.13830
	A. Enter the District's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	$.138300	
	B.Enter $.05 per $100 of taxable value, if governing body of school district adopts $0.05 by unanimous vote. If not adopted by unanimous vote, enter $0.04 per $100 [27]	$.050000	
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]		$1.025500
29.	**Total 2020 debt to be paid with property tax revenue.**		
	Debt means the interest and principal that will be paid on the debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget and M&O expenses.		
	A. Debt includes contractual payments to the other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget paymetns. Enter debt amount:	2,534,816	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	0	
	C. Subtract **state aid** received for paying principal and insterest on debt for facilities through the existing debt allotmnent program and/or instructional facilities allotment program.	15,425	
	D. Adjust debt: Subtract B from C and from A.		2,519,39
30.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.		0
31.	**Adjusted 2020 debt.** Subtract line 30 from line 29D.[29]		2,519,391
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 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]		100.00 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]	100.00 %	
	B. Enter the 2019 actual collection rate	99.16 %	
	C. Enter the 2018 actual collection rate	99.91 %	
	D. Enter the 2017 actual collection rate	103.20 %	
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.		2,519,391
34.	**2020 total taxable value** Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.		697,797,235
35.	**2020 debt rate.** Divide Line 33 by Line 34 and multiply by $100		0.3610
36.	**2020 voter-approval tax rate.**Add Lines 28 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education code, add teh NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 36 [32]		1.3865

STEP 3: Additional Rollback Protection for Pollution Control

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

Line	Activity		Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).[6]** Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor collector with a copy of the letter.[7]		$0
38.	**2020 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*		$697.797.235
39.	**Additional rate for pollution control.** Divide Line 37 by Line 38 and multiply by $100.		$.000000
40.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.		$1.386500

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24 $1.354300

Voter-Approval Tax Rate(Line 40) $1.386500

STEP 5: School District Representative Name and Signature

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

...nt here Daryl John
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

8-3-2020
Date

Date: 08/31/2020 11:48 AM

2020 Tax Rate Calculation Worksheet
School Districts

020 Seguin Independent School District	(830) 401-8605
School District's Name	Phone (area code and number)
1221 E. Kingsbury, Seguin, TX, 78155	www.seguin.k12.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.

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

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

Line	No-New-Revenue Tax Rate Activity		Amount/Rate
1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]		$4,933,815,131
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]		$634,860,581
3.	**Preliminary 2019 adjusted taxable value.** Subtract Line 2 from Line 1.		$4,298,954,550
4.	**2019 total adopted tax rate**		$1.375000
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.**		
	A. Original 2019 ARB values:	$3,653,133,873	
	B. 2019 values resulting from final court decisions:	$3,911,942,010	
	C. 2019 value loss. Subtract B from A.[3]		-$258,808,137
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.		-258,808,137
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$4,040,146,413
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:	$0	
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	$0	

	C. Value loss. Add A and B.[6]		$0
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:	$0	
	B. 2020 productivity or special appraised value:	$0	
	C. Value loss. Subtract B from A.[7]		$0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$0
13.	**2019 adjusted taxable value.** Subtract Line 12 from Line 8.		$4,040,146,413
14.	**Adjusted 2019 taxes.** Multiply Line 4 by Line 13 and divide by $100.		$55,552,013
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]		$0
16.	**Adjusted 2019 levy with refunds** Add Lines 14 and 15.[9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.		$55,552,013
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]	$3,730,264,623	
	B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	$0	
	C. Total value. Subtract B from A.		$3,730,264,623
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]	$121,576,610	
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[14]>	$0	
	C. Total value under protest or not certified:. Add A and B.		$121,576,610
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]		$644,221,660
20.	**2020 total taxable value.** Add Lines 17C and 18C. Subtract Line 19.		$3,207,619,573
21.	**Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.		$0
22.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement		$0

	must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.		
23.	**Total adjustments to the 2020 taxable value.** Add Lines 21 and 22.		$0
24.	**Adjusted 2020 taxable value.** Subtract Line 23 from Line 20.		$3,207,619,573
25.	**2020 NNR tax rate.** Divide Line 16 by Line 24 and multiply by $100.		$1.731876 /$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

Line	Voter Approval Tax Rate Activity		Amount/Rate
26.	**2020 maximum compressed tax rate (MCR).**TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA.[25]		$.916400
27.	**2020 enrichment tax rate (DTR).** Enter the greater of A and B.[26]		$.060000
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	$.060000	
	B. Enter $.05 per $100 of taxable value, if governing body of school district adopts $0.05 by unanimous vote. If not adopted by unanimous vote, enter $0.04 per $100. [27]	$.040000	
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]		$.976400
29.	**Total 2020 debt to be paid with property tax revenue.**		
	Debt means the interest and principal that will be paid on the debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget and M&O expenses.		
	A. Debt includes contractual payments to the other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget paymetns. Enter debt amount:	13,502,497	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	0	
	C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	0	
	D. Adjust debt: Subtract B from C and from A.		13,502,497
30.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[29]		0
31.	**Adjusted 2020 debt.** Subtract line 30 from line 29D.		13,502,497
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]		96.50 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]	96.50 %	
	B. Enter the 2019 actual collection rate	96.91 %	
	C. Enter the 2018 actual collection rate	96.85 %	
	D. Enter the 2017 actual collection rate	96.39 %	
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.		13,992,225
34.	**2020 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*		3,207,619,573
35.	**2020 debt rate.** Divide Line 33 by Line 34 and multiply by $100.		0.436218
36.	**2020 voter-approval tax rate.**Add Lines 28 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education code, add teh NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 36 [32]		1.412618

STEP 3: Additional Rollback Protection for Pollution Control

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

Line	Activity		Amount/Rate
37.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[33] The school district shall provide its tax assessor-collector with a copy of the letter.[34]		$0
38.	**2020 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet.*		$3,207,619,573
39.	**Additional rate for pollution control.** Divide Line 37 by Line 38 and multiply by $100.		$.000000
40.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 36 and line 39.		$1.412618

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24	$1.731876
Voter-Approval Tax Rate(Line 40)	$1.412618

STEP 5: School District Representative Name and Signature

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

print here Tony Hillberg CFO
Printed Name of Taxing Unit Representative

sign here Tony Hillberg
Taxing Unit Representative

8/31/20
Date