2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Eastland Memorial Hospital Dist.

Taxing Unit Name

304 S Daugherty Street

Taxing Unit's Address, City, State, ZIP Code

254-631-5342

Phone (area code and number)

emily.rogers@emhd.org

Date: 07/29/2021 12:15 PM

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

separately for the maintenance and operations tax and the debt tax, then add the two components together.	1.
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). \(^1\)	\$575,342,120
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$575,342,120
4. 2020 total adopted tax rate.	\$0.090000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0

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7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$575,342,120
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	
2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce	
taxable value.	\$772,720
A. Absolute exemptions. Use 2020 market value:	Ψ112,120
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$541,130
C. Value loss. Add A and B. ⁵	\$1,313,850
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
La van a la l	\$0
C. Value loss. Subtract B from A. ⁷	
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$1,313,850
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for	
which 2020 taxes were deposited into the tax increment fund. 8 If the taxing unit has no	\$0
captured appraised value in line 18D, enter 0.	
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$574,028,270
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$516,625
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	
by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	
decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11	\$0
payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	
preceding tax year 2020.8	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	\$516,625
18. Total 2021 taxable value on the 2021 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 include	
homeowners age 65 or older or disabled. 11	
A. Certified values:	\$604,238,281
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	φυυ τ ,230,201
D. Counties. Include famoad formig stock values certified by the Computation 8 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	
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26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.²⁰

27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county

\$0.086168/\$100

levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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 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 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-approximately tax r	oval tax rate.
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.090000/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$575,342,120
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$517.007
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$517,807
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$517,807
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax</i> Rate Worksheet.	\$599,549,821
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.086365/\$100
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 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. 2020 state 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.	Φ.Δ
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C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
	\$0.000000/\$100
	\$0
35. Rate adjustment for indigent health care expenditures. ²⁴	~
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	gro.
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
	\$0.000000/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0.00000/\$100
37. Rate adjustment for county hospital expenditures. ²⁶	ψ3.000000,ψ100
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
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7/29/2021 https://actweb.acttax.com/tnt/application/reports/1627578940664.html municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	900
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.00000/\$100
	\$0.000000/\$100
	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000007\$100
	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.086365/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
	\$580,486
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.096820
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.183185
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	\$0.197839/\$100
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- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line	
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
1. the first 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, or	\$0.000000/\$100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021,	\$0
verify if it meets the amended definition of debt before including it here. ²⁸ 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.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: 29	0.00%
B. Enter the 2020 actual collection rate	0.00%
C. Enter the 2019 actual collection rate	0.00%
D. Enter the 2018 actual collection rate	0.00%
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	0.00%
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least one of the rates in the prior three years, e	nter the rate from A. Note that the rate can be	
greater than 100%. ³¹		
46. 2021 debt adjusted for collections. Divid	e Line 44 by Line 45E	\$0
47. 2021 total taxable value . Enter the amour <i>Worksheet</i> .	t on Line 21 of the No-New-Revenue Tax Rate	\$604,238,281
48. 2021 debt tax rate. Divide Line 46 by Lin	e 47 and multiply by \$100.	\$0.00000/\$100
49. 2021 voter-approval tax rate. Add Lines		\$0.197839/\$100
D49. Disaster Line 49 (D49): 2021 voter-app disaster declaration. Complete this line if the rate in the manner provided for a special taxin Add Line D41 and 48.	roval tax rate for taxing unit affected by taxing unit calculated the voter-approval tax	\$0.000000/\$100
50. COUNTIES ONLY. Add together the vot county levies. The total is the 2021 county vot		

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442

²⁹Tex. Tax Code Section 26.04(b)

²⁶Tex. Tax Code Section 26.0443

SECTION 3: 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.	
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May	
2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. 20 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$580,486
Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$604,238,281
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.096070/\$100
55. 2021 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.	\$0.086168/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.086168/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.197839/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.101769/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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

This section should only be completed by a taxing unit that uses M&O lunds to pay for a facility, device or inethod for the control of all, water or fall	
Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$604,238,281
Rate Worksheet.	, , ,
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.00000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.101769/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000000
64. 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
65. 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.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.00000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.101769/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cur	rrent 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
	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.086365/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$604,238,281
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.082748
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.00000/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.00000/\$100

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

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- . directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate	N/A
Worksheet.	IVA
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation	
Worksheets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster,	
enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or -	
- or -If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier	N/A
of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	
If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without	
calculating a disaster tax rate or holding an election due to a disaster, no recalculation is	
necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	N/A
Rate Worksheet.	
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from	1
one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties),	N/A
Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution	IVA
control) or Line 67 (taxing units with the unused increment rate).	

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

\$0.086168/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56

(adjusted for sales tax).

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for

\$0.101769/\$100

unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$0.00000/\$100

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here Randy Clark	
Printed Name of Taxing Unit Representative	
long Old	1-29-2021
sign here	_ / Jul 00021
Taxing Unit Representative	Date

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Carbon City
Taxing Unit Name

302 S Main

Taxing Unit's Address, City, State, ZIP Code

<u>254-334-1600</u>

Phone (area code and number)

cityofcarbon@yahoo.com

Date: 07/29/2021 12:07 PM

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$10,021,910
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$10,021,910
4. 2020 total adopted tax rate.	\$0.135120/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
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7/29/2021 https://actweb.acttax.com/tnt/application/reports/1627578441614.html	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C. 8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
Add Line 3 and Line 7.	\$10,021,910
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	
2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$0
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$0
C. Value loss. Add A and B. ⁵	\$0
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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. 2020 captured value of property in a TIF. Enter the total value of 2020 captured	
appraised value of property taxable by a taxing unit in a tax increment financing zone for	***
which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$10,021,910
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$13,541
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$0
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$13,541
18. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled. 11	\$13,341
A. Certified values:	\$9,893,880
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 https://actweb.acttax.com/tnt/application/reports/1627578441614.html	2/15
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system property:		
by a taxing unit in a tax increment finan	ne 2021 captured appraised value of property taxable cing zone for which the 2021 taxes will be deposited ude any new property value that will be included in	\$0 \$0
Line 23 below.		· ·
E. Total 2021 value. Add A and B, ther	subtract C and D.	
		\$9,893,880
19. Total value of properties under pr	otest or not included on certified appraisal roll. 13	\$0
properties still under ARB protest. The taxpayer's claimed value, if any, or an establishment of the properties of the p	der protest. The chief appraiser certifies a list of list shows the appraisal district's value and the stimate of the value if the taxpayer wins. For each of rest of these values. Enter the total value under	\$0
The chief appraiser gives taxing units a appraiser knows about, but are not inclu properties also are not on the list of properties, the chief appraiser includes the preceding year and a reasonable esti	protest or included on certified appraisal roll. list of those taxable properties that the chief ided in the appraisal roll certification. These perties that are still under protest. On this list of the market value, appraised value and exemptions for mate of the market value, appraised value and a lower market, appraised or taxable value (as operty not on the certified roll. 15	
C. Total value under protest or not ce	rtified: Add A and B.	
		\$0
homesteads with tax ceilings. These inc or disabled. Other taxing units enter 0. I	nd junior colleges enter 2021 total taxable value of lude the homesteads of homeowners age 65 or older f your taxing units adopted the tax ceiling provision	\$0
	age 65 or older or disabled, use this step. 16	40.004.000
21. 2021 total taxable value. Add Line		\$9,893,880
	Enter the 2021 value of property in territory	\$0
23. Total 2021 taxable value of new in in new improvements. New means the improvement is a building, structure, fix additions to existing improvements may determined. New personal property in a	item was not on the appraisal roll in 2020. An ature or fence erected on or affixed to land. New to be included if the appraised value can be new improvement must have been brought into the cated in a new improvement. New improvements do	\$125,270
include property on which a tax abatem		
24. Total adjustments to the 2021 taxa		\$125,270
25. Adjusted 2021 taxable value. Subt		\$9,768,610
26. 2021 NNR tax rate. Divide Line 17	by Line 25 and multiply by \$100.20	\$0.138617/\$100
27. COUNTIES ONLY. Add together t	he NNR tax rates for each type of tax the county	
14 4 1 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4	-70.4.4.0.4.4.1.41	046

levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

- 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-appr Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.135120/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	¢10,021,010
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$10,021,910
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$13,541
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$13,541
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$9,768,610
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.138617/\$100
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 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. 2020 state 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.	1
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C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	43.42
	\$0/\$100
24	\$0
35. Rate adjustment for indigent health care expenditures. ²⁴	
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
B. 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.	20
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
	\$0/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	
B. 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
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
37. Rate adjustment for county hospital expenditures. ²⁶	
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
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- or -	
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line	
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
the first 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, or	\$0/\$100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	Φ0
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.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: 29	0%
B. Enter the 2020 actual collection rate	0%
C. Enter the 2019 actual collection rate	0%
D. Enter the 2018 actual collection rate	0%
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	0%
1	

²³ Tex.	Tax	Code	Section	26.044
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²⁷Tex. Tax Code Section 26.04(c-1)

50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the

county levies. The total is the 2021 county voter-approval tax rate.

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442

²⁹Tex. Tax Code Section 26.04(b)

²⁶Tex. Tax Code Section 26.0443

³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: 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.	14
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰	\$0
Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
- or -	
Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$9,893,880
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.138617/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.138617/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.143468/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.143468/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. 38	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$9,893,880
Rate Worksheet.	, , ,
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.143468/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and 40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

I his section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.	
Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 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
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.143468/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cur	rrent 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	
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.138617/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$9,893,880
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$5.053629
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$5.192246/\$100

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

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	N/A
- or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	n N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

\$0.138617/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

\$0.143468/\$100

Indicate the line number used: 0

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$5.192246/\$100

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here Randy Clark Printed Name of Taxing Unit Representation	
sign here	7-29-2021
Taxing Unit Representative	Date

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Cisco

Taxing Unit Name

500 Conrad Hilton Blvd

Taxing Unit's Address, City, State, ZIP Code

254-442-2111

Phone (area code and number)

citysecretary@ciscotexas.gov

Date: 07/29/2021 12:07 PM

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

separately for the maintenance and operations tax and the debt tax, then add the two components together.	A manusa /D odo
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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	\$166,226,900
(adjustment is made by deducting TIF taxes, as reflected in Line 17). 1	,
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$166,226,900
4. 2020 total adopted tax rate.	\$0.687840/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	\$0
A. Original 2020 ARB values: B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0

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7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$166,226,900
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	
	\$0
2020. Enter the 2020 value of property in deannexed territory. ⁵ 10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$2,500
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$69,000
C. Value loss. Add A and B. ⁵	\$71,500
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Malana lang. Sushtmant D. from A. 7	\$0
C. Value loss. Subtract B from A. ⁷ 12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$71,500
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured	Ψ/1,500
appraised value of property taxable by a taxing unit in a tax increment financing zone for	
which 2020 taxes were deposited into the tax increment fund. 8 If the taxing unit has no	\$0
captured appraised value in line 18D, enter 0.	
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$166,155,400
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,142,883
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$0
preceding tax year 2020.8	£1 1/2 002
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$1,142,883
18. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled. 11	
A. Certified values:	\$169,516,310
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	
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annexed. 18

Include both real and personal property. Enter the 2021 value of property in territory

additions to existing improvements may be included if the appraised value can be

include property on which a tax abatement agreement has expired for 2021. 19

24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.

26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.²⁰

25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.

23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New

determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements **do**

27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county

\$0

\$590,020

\$590,020

\$168,926,290

\$0.676557/\$100

levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. 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 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 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-approximately.	he Voter-Approval tax rate exceeds roval tax rate.
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.687840/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$166,226,900
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,143,375
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$1,143,375
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	\$168,926,290
Rate Worksheet.	, , , , , , , , , , , , , , , , , , , ,
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.676848/\$100
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 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. 2020 state 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.	
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'	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
	\$0.000000/\$100
35. Rate adjustment for indigent health care expenditures. ²⁴	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	#0.00000 <i>/</i> #100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
	\$0.000000/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵ A. 2021 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,	\$0
2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0.000000/\$100
37. Rate adjustment for county hospital expenditures. ²⁶	
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
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- or -	
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line	
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
1. the first 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, or	\$0.000000/\$100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	\$0
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.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	0.00%
B. Enter the 2020 actual collection rate	0.00%
C. Enter the 2019 actual collection rate	0.00%
D. Enter the 2018 actual collection rate	0.00%
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	0.00%
	l

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least one of the rates in the prior three years, enter the rate from A. Note that the rate can be	
greater than 100%. ³¹	
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value . Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$169,516,310
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.00000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.700537/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442

²⁹Tex. Tax Code Section 26.04(b)

²⁶Tex. Tax Code Section 26.0443

³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: 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

this section should only be completed by a county, erry of hospital district that is required to adjust its 14422 tax fall and of voter approval tax.	<u> </u>
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. 20 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical	\$0
Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
- or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$169,516,310
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.00000/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$0.676557/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.676557/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.700537/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.700537/\$100

³¹ Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$169,516,310
Rate Worksheet.	
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.00000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.700537/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.	
Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
64. 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
65. 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.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.00000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.700537/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cu	rrent 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
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.676848/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$169,516,310
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.294956
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.00000/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.971804/\$100

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

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- . directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).	Amount/Rate
Emergency Revenue Rate Worksheet	Amount/Nate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate	N/A
Worksheet.	
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation	
Worksheets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate	
using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster,	
enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49	
- or -	
If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-	
approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the	N/A
separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation	
Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in	
2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in	
the year(s) following the disaster. 48 Enter the final adjusted 2020 voter-approval tax rate	
from the worksheet.	
- or -	
If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without	
calculating a disaster tax rate or holding an election due to a disaster, no recalculation is	
necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax	
Rate Worksheet.	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	N/A
Rate Worksheet.	- "
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from	ו
one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties),	N/A
Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution	IV/A
control) or Line 67 (taxing units with the unused increment rate).	

SECTION 8: Total Tax Rate

7/29/2021

No-New-Revenue tax rate

\$0.676557/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

\$0.700537/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$0.971804/\$100

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here Randy Clark

Printed Name of Taxing Unit Representative long Che

sign here

Taxing Unit Representative

709-2021

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Cisco College

Taxing Unit Name

101 College Heights

Taxing Unit's Address, City, State, ZIP Code

254-442-5117

Phone (area code and number)

audra.taylor@cisco.edu

Date: 07/29/2021 12:11 PM

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

separately for the maintenance and operations tax and the debt tax, then add the two components together.	14 472 1
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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	\$581,844,465
(adjustment is made by deducting TIF taxes, as reflected in Line 17). 1	
2. 2020 tax ceilings. Counties, cities and junior college districts. 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	\$0
provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$581,844,465
4. 2020 total adopted tax rate.	\$0.208000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	\$0
A. Original 2020 ARB values:	
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0

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7. 2020 Chapter 42 re	lated adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, Line 3 and Line 7.	adjusted for actual and potential court-ordered reductions. Add	\$581,844,465
9. 2020 taxable value	of property in territory the taxing unit deannexed after Jan. 1,	ም ብ
	alue of property in deannexed territory. ⁵	\$0
10. 2020 taxable value the taxing unit increase exempted amount and the freeport, goods-in-trans	e lost because property first qualified for an exemption in 2021. If ed an original exemption, use the difference between the original the increased exempted amount. Do not include value lost due to sit, temporary disaster exemptions. Note that lowering the amount or ng exemption in 2021 does not create a new exemption or reduce	
A. Absolute exemption	ns. Use 2020 market value:	\$2,500
B. Partial exemptions value:	. 2021 exemption amount or 2021 percentage exemption times 2020	\$78,000
C. Value loss. Add A a	and B. ⁵	\$80,500
(1-d or 1-d-1), timber	e lost because property first qualified for agricultural appraisal appraisal, recreational/scenic appraisal or public access airport 021. Use only properties that qualified in 2021 for the first time; do qualified in 2020.	
A. 2020 market value	:	\$4,000
B. 202 1 productivity o	or special appraised value:	\$120
C. Value loss. Subtract	B from A. ⁷	\$3,880
12. Total adjustments	for lost value. Add lines 9, 10C and 11C.	\$84,380
	ue of property in a TIF. Enter the total value of 2020 captured	
1	perty taxable by a taxing unit in a tax increment financing zone for	\$<>
which 2020 taxes were captured appraised valu	deposited into the tax increment fund. 8 If the taxing unit has no ue in line 18D, enter 0.	· ·
2 22	Subtract Line 12 and Line 13 from Line 8.	\$581,760,085
15. Adjusted 2020 tota	al levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,210,060
by the taxing unit for ta decisions, Tax Code Se	r years preceding tax year 2020. Enter the amount of taxes refunded ax years preceding tax year 2020. Types of refunds include court ection 25.25(b) and (c) corrections and Tax Code Section 31.11 tinclude refunds for tax year 2020. This line applies only to tax years 0.8	\$0
17. Adjusted 2020 lev	y with refunds and TIF adjustment. Add Lines 15 and 16.10	\$1,210,060
18. Total 2021 taxable includes only certified	value on the 2021 certified appraisal roll today. This value values or certified estimate of values and includes the total taxable ith tax ceilings (will deduct in Line 20). These homesteads include	
A. Certified values:		\$568,218,435
B. Counties: Include ra	ailroad rolling stock values certified by the Comptroller's office:	\$0
exempted for the curre	nd energy storage system exemption: Deduct the value of property nt tax year for the first time as pollution control or energy storage	
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taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do

27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county

include property on which a tax abatement agreement has expired for 2021. 19

24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.

26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.²⁰

25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.

\$9,786,630 \$512,989,100

\$0.235884/\$100

levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
11 Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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.

royal 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 votel-Approval tax rate for a county is the sain of the votel repproval tax rates each type of tax are county is the	
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 t	he veter engraval toy rate
The No-New-Revenue lax rate. Dui occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be inglief utall t	iic voici-appiovai iax iaic.
	14 475 4

the tro-new-neverture tax rate, but becasionary decreases in a taking aim's decrease with basis and rate take a large take take a special pro-	
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.208000/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$581,844,465
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$301,044,403
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,210,236
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years	\$0
preceding tax year 2020.	
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$1,210,236
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	
Rate Worksheet.	\$512,989,100
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.235918/\$100
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 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. 2020 state 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
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C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	ψ0/ψ100
	\$0/\$100
	\$0
35. Rate adjustment for indigent health care expenditures. ²⁴	•
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	gro.
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	20/2100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵	4 0
A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0
B. 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
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
37. Rate adjustment for county hospital expenditures. ²⁶	ψο,ψ1ου
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
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7/29/2021 https://actweb.acttax.com/tnt/application/reports/1627578691262.html	
or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line	
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
1. the first 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, or	\$<>/\$100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	\$0
Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$<>
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.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: 29	0%
B. Enter the 2020 actual collection rate	0%
C. Enter the 2019 actual collection rate	0%
D. Enter the 2018 actual collection rate	0%
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	0%
I]

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least one of the rates in the prior three years, enter	the rate from A. Note that the rate can be	
greater than 100%. ³¹		
46. 2021 debt adjusted for collections. Divide Lin	ne 44 by Line 45E	\$0
47. 2021 total taxable value . Enter the amount on <i>Worksheet</i> .	Line 21 of the No-New-Revenue Tax Rate	\$522,775,730
48. 2021 debt tax rate. Divide Line 46 by Line 47	and multiply by \$100.	\$0/\$100
49. 2021 voter-approval tax rate. Add Lines 41 a	nd 48.	\$0.254791/\$100
D49. Disaster Line 49 (D49): 2021 voter-approvadisaster declaration. Complete this line if the taxinate in the manner provided for a special taxing unit Add Line D41 and 48.	ng unit calculated the voter-approval tax t on Line D41.	\$<>/\$100
50. COUNTIES ONLY. Add together the voter-ap county levies. The total is the 2021 county voter-ap		

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442 ²⁶Tex. Tax Code Section 26.0443

²⁹Tex. Tax Code Section 26.04(b) ³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: 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

this section should only be completed by a county, city of hospital district that is required to disjust its 1442 tast this and of 1444 approviment that the	•
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May	
2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰	\$0
Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical	
Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the	900
result by .95. ³⁴	\$0
- or -	
Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$522,775,730
Rate Worksheet.	\$322,773,730
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.235884/\$100
56. 2021 NNR tax rate, adjusted for sales tax.	
Taxing units that adopted the sales tax in November 2020 or in May 2021.	\$0.235884/\$100
Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
November 2020.	
57. 2021 voter-approval tax rate, unadjusted for sales tax. 36 Enter the rate from Line 49,	00.054501/0100
Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.254791/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.254791/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$522,775,730
Rate Worksheet.	
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	. \$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.254791/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

I his section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.	
Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused	Ф.О
increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused	\$0
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	Ų.
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.254791/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cur	rrent 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
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.235918/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$522,775,730
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.095643
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.00000/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.04 (c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate	N/A
Worksheet.	IVA
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation	
Worksheets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or -	
- or -If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier	N/A
of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	
If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution	N/A
control) or Line 67 (taxing units with the unused increment rate).	

SECTION 8: Total Tax Rate

No-New-Revenue tax rate

\$0.235884/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56

(adjusted for sales tax).

Indicate the line number used: ≤

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for

\$0.254791/\$100

unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: ≤>

De minimis rate

\$0.00000/\$100

If applicable, enter the de minimis rate from Line 72.

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here Randy Clark

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

7-29-2021

Date

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Eastland

<u>254-629-8321</u>

Taxing Unit Name
113 E Commerce St

Phone (area code and number)

Date: 07/29/2021 11:59 AM

citymgr@eastlandtexas.gov

Taxing Unit's Website Address

Taxing Unit's Address, City, State, ZIP Code

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

separately for the maintenance and operations tax and the debt tax, then add the two components together.	14 470 1
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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	\$231,074,950
(adjustment is made by deducting TIF taxes, as reflected in Line 17). 1	
2. 2020 tax ceilings. Counties, cities and junior college districts. 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	\$33,979,870
provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$197,095,080
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1. 4. 2020 total adopted tax rate.	\$0.607000/\$100
	ψο.οσγοσογφίου
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	\$0
A. Original 2020 ARB values:	
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
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7/29/2021 https://actweb.acttax.com/tnt/application/reports/1627577991856.html	40
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$197,095,080
Add Line 3 and Line 7.	
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	\$0
2020. Enter the 2020 value of property in deannexed territory. ⁵	
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$772,720
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$389,130
C. Value loss. Add A and B. ⁵	\$1,161,850
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$1,161,850
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured	\$1,101,000
appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. 8 If the taxing unit has no	\$0
captured appraised value in line 18D, enter 0.	#105 022 0 20
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$195,933,230
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100. 16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	\$1,189,314 \$0
preceding tax year 2020.8	\$1,189,314
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 18. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled. 11	\$1,16 9 ,514
A. Certified values:	\$241,435,748
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	
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7/29/2021 h	ttps://actweb.acttax.com/tnt/application/reports/1627577991856.html	
system property:		
by a taxing unit in a tax increment financinto the tax increment fund. Do not inclu	e 2021 captured appraised value of property taxable cing zone for which the 2021 taxes will be deposited ide any new property value that will be included in	
Line 23 below. ¹²		\$0
E. Total 2021 value. Add A and B, then	subtract C and D.	
		\$241,435,748
19. Total value of properties under pro	otest or not included on certified appraisal roll. 13	\$0
properties still under ARB protest. The l taxpayer's claimed value, if any, or an es	der protest. The chief appraiser certifies a list of ist shows the appraisal district's value and the timate of the value if the taxpayer wins. For each of est of these values. Enter the total value under	go.
The chief appraiser gives taxing units a lappraiser knows about, but are not include properties also are not on the list of properties, the chief appraiser includes the preceding year and a reasonable estimate.	protest or included on certified appraisal roll. ist of those taxable properties that the chief ded in the appraisal roll certification. These erties that are still under protest. On this list of the market value, appraised value and exemptions for mate of the market value, appraised value and lower market, appraised or taxable value (as perty not on the certified roll. 15	\$0
C. Total value under protest or not cen	rtified: Add A and B.	,
		\$0
homesteads with tax ceilings. These incl	nd junior colleges enter 2021 total taxable value of ude the homesteads of homeowners age 65 or older f your taxing units adopted the tax ceiling provision	\$36,033,400
	age 65 or older or disabled, use this step. 16	
21. 2021 total taxable value. Add Lines		\$205,402,348
<u> </u>	ties in territory annexed after Jan. 1, 2020. Enter the 2021 value of property in territory	\$0
23. Total 2021 taxable value of new im	provements and new personal property located	
g <u> </u>	item was not on the appraisal roll in 2020. An	
	ture or fence erected on or affixed to land. New be included if the appraised value can be	\$3,257,250
	new improvement must have been brought into the	φυ,Δυ1,Δυ
	ated in a new improvement. New improvements do	
include property on which a tax abateme	ent agreement has expired for 2021.19	
24. Total adjustments to the 2021 taxa	ble value. Add Lines 22 and 23.	\$3,257,250
25. Adjusted 2021 taxable value. Subtr	act Line 24 from Line 21.	\$202,145,098
26. 2021 NNR tax rate. Divide Line 17	by Line 25 and multiply by \$100. ²⁰	\$0.588346/\$100
	he NNR tax rates for each type of tax the county	
10 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	77004050 141	014

levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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.

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-appr	
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.586183/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$197,095,080
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	01.155.337
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,155,337
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$1,155,337
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	
Rate Worksheet.	\$202,145,098
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by	\$0.571538/\$100
\$100.	
34. Rate adjustment for state criminal justice mandate. ²³ A. 2021 state criminal justice mandate: Enter the amount spent by a county in the	\$0
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.	
B. 2020 state 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.	
https://actweb.acttax.com/tnt/application/reports/1627577991856.html	5/19

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C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
	\$0.00000/\$100
35. Rate adjustment for indigent health care expenditures. ²⁴	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
	\$0.00000/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵ A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same	\$0
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.00000/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0.000000/\$100
37. Rate adjustment for county hospital expenditures. ²⁶	
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
1	

7/29/2021 https://actweb.acttax.com/tnt/application/reports/1627577991856.html municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0
D.Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.00000/\$100
	\$0.000000/\$100
	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	#A AAAAAA/#1AA
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line	
38D. 40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
	\$0
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.000000
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.571538
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	\$0.591541/\$100

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- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1. the first year in which total taxable value on the certified appraisal roll exceeds the	\$0.000000/\$100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	\$48,000
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.	\$48,000
E. Adjusted debt. Subtract B, C, and D from A.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$48,000
45. 2021 anticipated collection rate.	[
A. Enter the 2021 anticipated collection rate certified by the collector: 29	98.00%
B. Enter the 2020 actual collection rate	95.00%
C. Enter the 2019 actual collection rate	98.00%
D. Enter the 2018 actual collection rate	99.00%
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	98.00%

7/29/2021 https://actv	/eb.acttax.com/tnt/application/reports/1627577991856.html	
least one of the rates in the prior three years, en	ter the rate from A. Note that the rate can be	
greater than 100%. ³¹		
46. 2021 debt adjusted for collections. Divide	Line 44 by Line 45E	\$48,979
47. 2021 total taxable value. Enter the amount Worksheet.	on Line 21 of the No-New-Revenue Tax Rate	\$205,402,348
48. 2021 debt tax rate. Divide Line 46 by Line	47 and multiply by \$100.	\$0.023845/\$100
49. 2021 voter-approval tax rate. Add Lines 4	1 and 48.	\$0.615386/\$100
D49. Disaster Line 49 (D49): 2021 voter-appr disaster declaration. Complete this line if the rate in the manner provided for a special taxing Add Line D41 and 48.	axing unit calculated the voter-approval tax	\$0.000000/\$100
50. COUNTIES ONLY. Add together the vote county levies. The total is the 2021 county vote		

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

 ²⁵Tex. Tax Code Section 26.0442
 ²⁶Tex. Tax Code Section 26.0443

²⁹Tex. Tax Code Section 26.04(b)
³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: 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.	T. 1/5
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May	
2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
- or -	
Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax</i> Rate Worksheet.	\$205,402,348
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.00000/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.588346/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.588346/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.615386/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.615386/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$205,402,348
Rate Worksheet.	,
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.00000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.615386/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.	
Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
64. 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
65. 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.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.00000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.615386/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cur	rrent 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
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.571538/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$205,402,348
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.243424
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.023845/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.838807/\$100

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

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.04(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- . directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2). Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate	
Worksheet.	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation	
Worksheets from the prior year(s) to complete this line.	
worksneets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate	
using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster,	
enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
onto the 2020 voter approval tail tale as earealated asing a manipust of 11000 from 2	
- or -	
If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-	
approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the	27/4
separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation	N/A
Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in	
2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in	
the year(s) following the disaster. 48 Enter the final adjusted 2020 voter-approval tax rate	
from the worksheet.	
or -	
If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without	
calculating a disaster tax rate or holding an election due to a disaster, no recalculation is	
necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax	N/A
Rate Worksheet.	
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	N/A
Rate Worksheet.	14/21
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from	1
one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties),	N/A
Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution	IN/A
control) or Line 67 (taxing units with the unused increment rate).	

SECTION 8: Total Tax Rate

7/29/2021

No-New-Revenue tax rate

\$0.588346/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56

(adjusted for sales tax).

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for

\$0.615386/\$100

unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$0.838807/\$100

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here Randy Clark Printed Name of Taxing Unit Representation	
sign here	7-29-2021
Taxing Unit Representative	Date

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Ranger College

<u>254-267-7040</u>

Phone (area code and number)

Date: 08/02/2021 01:22 PM

www.rangercollege.edu

Taxing Unit's Website Address

Taxing Unit Name

1240 College drive

Taxing Unit's Address, City, State, ZIP Code

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

SECTION 1: 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$173,697,740
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$173,697,740
4. 2020 total adopted tax rate.	\$0.337273/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0

	1
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
B. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$173,697,740
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$59,310
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$96,450
C. Value loss. Add A and B. ⁵	\$155,760
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$155,760
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$173,541,980
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$585,310
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	i \$0

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	\$585,310
18. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$181,033,368
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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 2021 value. Add A and B, then subtract C and D.	\$181,033,368
19. Total value of properties under protest or not included on certified appraisal roll. 13	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 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 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 of property not on the certified roll. ¹⁵	\$0 \$0
C. Total value under protest or not certified: Add A and B.	
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$181,033,368

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$577,390
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$577,390
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$180,455,978
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.324350/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

Tex. Tax Code Section 26.01(c) and (d) ex. Tax Code Section 26.01(c) ex. Tax Code Section 26.01(d) ex. Tax Code Section 26.012(6)(b) ex. Tax Code Section 26.012(6) ex. Tax Code Section 26.012(17)

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. 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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.014554/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$173,697,740
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$25,279
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$25,279
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$180,455,978
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.014008/\$100
34. Rate adjustment for state criminal justice mandate. 23 A. 2021 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. 2020 state 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.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
35. Rate adjustment for indigent health care expenditures. ²⁴ A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.00000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵ A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0
B. 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	\$0
purpose. C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0.00000/\$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0.000000/\$100
37. Rate adjustment for county hospital expenditures. ²⁶ A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 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

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0 \$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	•
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.014008/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.000000
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.014008
C. Add Line 40B to Line 39.	
41. 2021 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 40C by 1.08. - or -	\$0.015128/\$100
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	
D41. <i>Disaster Line 41 (D41):</i> 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located	\$0.000000/\$100

in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
 the first 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, or the third tax year after the tax year in which the disaster occurred. 	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	\$573,275
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.	\$573 , 275
E. Adjusted debt. Subtract B, C, and D from A.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$573,275
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	
B. Enter the 2020 actual collection rate	95.00%
C. Enter the 2019 actual collection rate	95.00%
D. Enter the 2018 actual collection rate	99.00%
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	100.00%
least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	95.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$603,447
47. 2021 total taxable value . Enter the amount on Line 21 of the <i>No-New-Revenue Tax</i> Rate Worksheet.	\$181,033,368

48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.333334/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.348462/\$100
D49. <i>Disaster Line 49 (D49):</i> 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

²⁵Tex. Tax Code Section 26.0442 ²⁶Tex. Tax Code Section 26.0443

SECTION 3: 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.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
- or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	\$181,033,368
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.00000/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.324350/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.324350/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.348462/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.348462/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	\$181,033,368
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.00000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.348462/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000000
64. 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
65. 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.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.00000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.348462/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.014008/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	\$181,033,368
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.276192
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.333334/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.00000/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal
 roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of
 property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years
 ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or -	
- or -If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	N/A
If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

\$0.324350/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$0.000000/\$100

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here Randy Clark	
Printed Name of Taxing Unit Representative	
sign here	<i>\&\ \ 2-21</i>
Taxing Unit Representative	Date

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Gorman

Taxing Unit Name
116 S Kent St

Taxing Unit's Address, City, State, ZIP Code

254-734-2317

Phone (area code and number)

cityofgorman@gmail.com

Date: 07/29/2021 12:09 PM

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

separately for the maintenance and operations tax and the debt tax, then add the two components together.	1
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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	\$39,201,740
(adjustment is made by deducting TIF taxes, as reflected in Line 17). 1	
2. 2020 tax ceilings. Counties, cities and junior college districts. 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	\$0
provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	400 001 710
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$39,201,740
4. 2020 total adopted tax rate.	\$0.832992/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	\$0
A. Original 2020 ARB values:	
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	00
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0

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7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$39,201,740
Add Line 3 and Line 7.	Ψ37,201,740
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	\$0
2020. Enter the 2020 value of property in deannexed territory. ⁵	Ψ.
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
taxable value.	\$23,850
A. Absolute exemptions. Use 2020 market value:	Ψ 2 3,030
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020	\$9,000
value:	\$9,000
C. Wales have Add A and D. 5	\$22.0 £0
C. Value loss. Add A and B. ⁵	\$32,850
11. 2020 taxable value lost because property first qualified for agricultural appraisal	
(1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do	
not use properties that qualified in 2020.	
A. 2020 market value:	\$0
	•
B. 2021 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.	\$32,850
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured	
appraised value of property taxable by a taxing unit in a tax increment financing zone for	\$<>
which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no	\$ ~
captured appraised value in line 18D, enter 0.	
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$39,168,890
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$326,273
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	
by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	•
decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11	\$0
payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	
preceding tax year 2020.8	202625
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	\$326,273
18. Total 2021 taxable value on the 2021 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 include	
homeowners age 65 or older or disabled. 11	
A. Certified values:	
	\$42,624,101
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and anarous stances events as events.	\$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	
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system property:		
by a taxing unit in a tax increment finance	e 2021 captured appraised value of property taxable cing zone for which the 2021 taxes will be deposited de any new property value that will be included in	\$0
Line 23 below. 12		\$0
E. Total 2021 value. Add A and B, then	subtract C and D.	
		\$42,624,101
19. Total value of properties under pro	otest or not included on certified appraisal roll. ¹³	\$0
properties still under ARB protest. The l taxpayer's claimed value, if any, or an es	der protest. The chief appraiser certifies a list of ist shows the appraisal district's value and the timate of the value if the taxpayer wins. For each of est of these values. Enter the total value under	\$0
The chief appraiser gives taxing units a appraiser knows about, but are not inclu- properties also are not on the list of properties, the chief appraiser includes the preceding year and a reasonable estimate.	protest or included on certified appraisal roll. ist of those taxable properties that the chief ded in the appraisal roll certification. These erties that are still under protest. On this list of the market value, appraised value and exemptions for mate of the market value, appraised value and lower market, appraised or taxable value (as perty not on the certified roll. 15	φυ
C. Total value under protest or not ce	tified: Add A and B.	
		\$0
homesteads with tax ceilings. These incl	nd junior colleges enter 2021 total taxable value of ude the homesteads of homeowners age 65 or older f your taxing units adopted the tax ceiling provision	\$0
	age 65 or older or disabled, use this step. 16	
21. 2021 total taxable value. Add Lines		\$42,624,101
	ties in territory annexed after Jan. 1, 2020. Enter the 2021 value of property in territory	\$0
	provements and new personal property located	
·	item was not on the appraisal roll in 2020. An	
n -	ture or fence erected on or affixed to land. New	***
,	be included if the appraised value can be new improvement must have been brought into the	\$14,050
	ated in a new improvement. New improvements do	
include property on which a tax abateme		
24. Total adjustments to the 2021 taxa		\$14,050
25. Adjusted 2021 taxable value. Subtr		\$42,610,051
26. 2021 NNR tax rate. Divide Line 17		\$0.765718/\$100
	ne NNR tax rates for each type of tax the county	
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levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. 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 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 to 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-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than the voter-approximate the NNR tax rate to be higher than tax rate tax rate to be higher than tax rate ta	
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.832992/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$39,201,740
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$326,547
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$326,547
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$42,610,051
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.766361/\$100
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 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. 2020 state 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.	
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C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
35. Rate adjustment for indigent health care expenditures. ²⁴	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit	\$0
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.	
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
	\$0/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	
B. 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
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
37. Rate adjustment for county hospital expenditures. ²⁶	\$0/\$100
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
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- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line	
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	
tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	\$<>/\$100
the first 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, or	φ = /ψ100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	\$0
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.	0.0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28 44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0 \$0
45. 2021 anticipated collection rate.	\$0
A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	0.00%
B. Enter the 2020 actual collection rate	0.00%
C. Enter the 2019 actual collection rate	0.00%
D. Enter the 2018 actual collection rate	0.00%
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	0.00%

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least one of the rates in the prior three years, enter the rate from A. Note that the rate can be	
greater than 100%. ³¹	
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value . Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$42,624,101
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.793183/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$<>/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442 ²⁶Tex. Tax Code Section 26.0443

²⁹Tex. Tax Code Section 26.04(b) ³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: 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.	
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May	
2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
- or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$42,624,101
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$0.765718/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.765718/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.793183/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.793183/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$42,624,101
Rate Worksheet.	, ,
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.793183/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 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
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.793183/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cur	rrent 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
	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.766361/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$42,624,101
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$1.173045
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$1.939406/\$100

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

⁴⁴ Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate	N/A
Worksheet.	IVA
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation	
Worksheets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter- approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	N/A
If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

\$0.765718/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: <>

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for

\$0.793183/\$100

unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: <>

De minimis rate

\$1.939406/\$100

If applicable, enter the de minimis rate from Line 72.

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here	Randy Clark
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Printed Name of Taxing Unit Representati that Clock

sign here

Taxing Unit Representative

17-29-2021

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Ranger

<u>254-647-3522</u>

Phone (area code and number)

<u>citymanager@rangertx.gov</u>

Date: 07/29/2021 12:09 PM

Taxing Unit's Website Address

Taxing Unit Name

400 W Main

Taxing Unit's Address, City, State, ZIP Code

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

separately for the maintenance and operations tax and the debt tax, then add the two components together.	
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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	\$58,770,530
(adjustment is made by deducting TIF taxes, as reflected in Line 17). 2. 2020 tax ceilings. Counties, cities and junior college districts. 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. 2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads of homeowners age 65 or older or disabled, use this step. 2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads of homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$58,770,530
4. 2020 total adopted tax rate.	\$0.699000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.4	\$0

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7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$58,770,530
Add Line 3 and Line 7.	
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	\$0
2020. Enter the 2020 value of property in deannexed territory. ⁵	
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce	
taxable value.	
	\$59,310
A. Absolute exemptions. Use 2020 market value:	,
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020	\$15,380
value:	
C. Value loss. Add A and B. ⁵	\$74,690
11. 2020 taxable value lost because property first qualified for agricultural appraisal	
(1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport	
special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
not use properties that quantied in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$74,690
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured	4,0>
appraised value of property taxable by a taxing unit in a tax increment financing zone for	Φ -
which 2020 taxes were deposited into the tax increment fund. 8 If the taxing unit has no	\$<
captured appraised value in line 18D, enter 0.	
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$58,695,840
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$410,283
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	
by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	
decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11	\$0
payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	
preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$410,283
18. Total 2021 taxable value on the 2021 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 include	
homeowners age 65 or older or disabled. 11	
A. Certified values:	\$58,990,808
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	Ψ50,770,000
D. Counties. Include famoad forming stock values certified by the Computation 8 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	
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system property:		
D. Tax increment financing: Deduct the 2021 captured appraised value at taxing unit in a tax increment financing zone for which the 2021		\$0
into the tax increment fund. Do not include any new property value th		
Line 23 below. 12		\$0
		•
E. Total 2021 value. Add A and B, then subtract C and D.		
		\$58,990,808
19. Total value of properties under protest or not included on cert	ified appraisal roll. ¹³	\$0
A. 2021 taxable value of properties under protest. The chief apprain properties still under ARB protest. The list shows the appraisal district taxpayer's claimed value, if any, or an estimate of the value if the taxp the properties under protest, use the lowest of these values. Enter the tax protest. 14	t's value and the eayer wins. For each of	
B. 2021 value of properties not under protest or included on certife. The chief appraiser gives taxing units a list of those taxable properties appraiser knows about, but are not included in the appraisal roll certification properties also are not on the list of properties that are still under protection properties, the chief appraiser includes the market value, appraised value preceding year and a reasonable estimate of the market value, appraised or taxing the current year. Use the lower market, appraised or taxing appropriate). Enter the total value of property not on the certified roll.	s that the chief ication. These est. On this list of lue and exemptions for raised value and exable value (as	\$0
C. Total value under protest or not certified: Add A and B.		
		\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 thomesteads with tax ceilings. These include the homesteads of homeour disabled. Other taxing units enter 0. If your taxing units adopted the	owners age 65 or older	\$0
in 2020 or a prior year for homeowners age 65 or older or disabled, us	se this step. 16	
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line		\$58,990,808
22. Total 2021 taxable value of properties in territory annexed after Include both real and personal property. Enter the 2021 value of property annexed. 18	er Jan. 1, 2020.	\$0
23. Total 2021 taxable value of new improvements and new persor	nal property located	
in new improvements. New means the item was not on the appraisal	roll in 2020. An	
improvement is a building, structure, fixture or fence erected on or aff	fixed to land. New	
additions to existing improvements may be included if the appraised v		\$201,490
determined. New personal property in a new improvement must have		
taxing unit after Jan. 1, 2020, and be located in a new improvement. N		
include property on which a tax abatement agreement has expired for		
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 2	23.	\$201,490
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.		\$58,789,318
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$		\$0.697886/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type	e of tax the county	
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levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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.

the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be night than the voter-appli	Ovar tax rate.
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.699000/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$58,770,530
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$36,770,330
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$410,806
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	ş \$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$104,938
E. Add Line 30 to 31D.	\$515,744
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	
Rate Worksheet.	\$58,789,318
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.877275/\$100
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 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. 2020 state 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.	
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C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
35. Rate adjustment for indigent health care expenditures. ²⁴	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	
B. 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	00/0100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵	
A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0
B. 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
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 \$0/\$100
37. Rate adjustment for county hospital expenditures. ²⁶	\$0/\$100
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
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municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	• •
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0
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.	\$0,4100
	\$0/\$100
	\$0/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$<>
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$<>
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	¢
D. Enter the rate calculated in C. If not applicable, enter 0.	\$<>/\$100
	\$<>/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line	
38D. 40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
	\$104,938
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$<>
B. Divide Line 40A by Line 32 and multiply by \$100.	\$<>
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	\$<>/\$100
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- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line	
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
1. the first 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, or	\$<>/\$100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	30
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.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: 29	0%
B. Enter the 2020 actual collection rate	0%
C. Enter the 2019 actual collection rate	0%
D. Enter the 2018 actual collection rate	0%
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	0%
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least one of the rates in the prior three years,	enter the rate from A. Note that the rate can be	
greater than 100%. ³¹		
46. 2021 debt adjusted for collections. Div	ide Line 44 by Line 45E	\$0
1	unt on Line 21 of the No-New-Revenue Tax Rate	\$58,990,808
Worksheet.		40/0100
48. 2021 debt tax rate. Divide Line 46 by L	ine 47 and multiply by \$100.	\$0/\$100
49. 2021 voter-approval tax rate. Add Line	es 41 and 48.	\$0.907979/\$100
D49. Disaster Line 49 (D49): 2021 voter-and disaster declaration. Complete this line if the trate in the manner provided for a special tax Add Line D41 and 48.	pproval tax rate for taxing unit affected by he taxing unit calculated the voter-approval taxing unit on Line D41.	\$<>/\$100
50. COUNTIES ONLY. Add together the v county levies. The total is the 2021 county v	oter-approval tax rates for each type of tax the oter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442

²⁹Tex. Tax Code Section 26.04(b)

²⁶Tex. Tax Code Section 26.0443

SECTION 3: 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.	· · · · · · · · · · · · · · · · · · ·
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May	
2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. 20 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or -	\$104,938
Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax</i> Rate Worksheet.	\$58,990,808
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.177889/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$0.697886/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.697886/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.907979/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.730090/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$58,990,808
Rate Worksheet.	
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.730090/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 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
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.730090/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cur	rrent 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
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.877275/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$58,990,808
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.847589
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$1.724864/\$100

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

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- . directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter- approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	N/A
- or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

No-New-Revenue tax rate

\$0.697886/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: ≤

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

\$0.730090/\$100

Indicate the line number used: ≤≥

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$1,724864/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Clik

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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here	Randy Clark
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Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

7-29-2021

Date

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Ranger College

Taxing Unit Name
1240 College drive

Taxing Unit's Address, City, State, ZIP Code

254-267-7040

Phone (area code and number)

www.rangercollege.edu

Date: 07/29/2021 12:16 PM

Taxing Unit'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 (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.

separately for the maintenance and operations tax and the debt tax, then add the two components together.	14 470 4
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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	\$173,697,740
(adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	
2. 2020 tax ceilings. Counties, cities and junior college districts. 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	\$0
provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	0150 605 540
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$173,697,740
4. 2020 total adopted tax rate.	\$0.337273/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	\$0
A. Original 2020 ARB values:	
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	60
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0

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7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add	\$173,697,740
Line 3 and Line 7.	\$175,077,740
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	\$0
2020. Enter the 2020 value of property in deannexed territory. ⁵	40
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$59,310
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$96,450
C. Value loss. Add A and B. ⁵	\$155,760
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$155,760
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. 8 If the taxing unit has no captured appraised value in line 18D, enter 0.	\$<>
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$173,541,980
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$585,310
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$0
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	\$585,310
18. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled. 11	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
A. Certified values:	\$181,033,368
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 https://actweb.acttax.com/tnt/application/reports/1627578967292.html	2/15

levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. 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	

the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be nighter than the voter-appli	oval tax rate.
Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.014554/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$173,697,740
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$173,097,740
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$25,279
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O	
taxes refunded in the preceding year for taxes before that year. Types of refunds include	60
court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11	\$0
payment errors. Do not include refunds for tax year 2020. This line applies only to tax years	
preceding tax year 2020.	
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a	\$0
reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured	
appraised value in Line 18D, enter 0.	
,	
C. 2020 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	\$0
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 D below. The taxing unit receiving	
the function will add this amount in D below. Other taxing units enter 0.	
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if	\$0
discontinuing function and add if receiving function.	
and one management and the second sec	
E. Add Line 30 to 31D.	\$25,279
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax	\$180,455,978
Rate Worksheet.	4 ,
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by	\$0.014008/\$100
\$100.	
34. Rate adjustment for state criminal justice mandate. ²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the	\$0
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.	
B. 2020 state 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	\$0
state reimbursement received by the county for the same purpose. Enter zero if this is the	
first time the mandate applies.	PIAR
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C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
35. Rate adjustment for indigent health care expenditures. ²⁴	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	ФО
B. 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
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
	\$0/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	Ψ0
B. 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
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
37. Rate adjustment for county hospital expenditures. ²⁶	φονφίου
A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	6/15

7/29/2021 https://actweb.acttax.com/tnt/application/reports/1627578967292.html municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0
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.	\$67,\$100
	\$0/\$100
	\$0/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$<>
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$<>
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$<>/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	φ ~ /ψ100
	\$<>/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
2000-0	\$0
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$<>
B. Divide Line 40A by Line 32 and multiply by \$100.	\$
C. Add Line 40B to Line 39.	Φ ~ / Φ1 ΛΛ
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	\$<>/\$100

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- or -	
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line	
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
1. the first 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, or	\$<>/\$100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	\$373,273
Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$<>
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$573,275
E. Adjusted debt. Subtract B, C, and D from A.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$573,275
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: 29	95.00%
B. Enter the 2020 actual collection rate	95.00%
C. Enter the 2019 actual collection rate	99.00%
D. Enter the 2018 actual collection rate	100.00%
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	95.00%

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least one of the rates in the prior three year	s, enter the rate from A. Note that the rate can be	
greater than 100%. ³¹		
46. 2021 debt adjusted for collections. D	ivide Line 44 by Line 45E	\$603,447
47. 2021 total taxable value . Enter the am <i>Worksheet</i> .	ount on Line 21 of the No-New-Revenue Tax Rate	\$181,033,368
48. 2021 debt tax rate. Divide Line 46 by	Line 47 and multiply by \$100.	\$0.333334/\$100
49. 2021 voter-approval tax rate. Add Li		\$0.348462/\$100
D49. Disaster Line 49 (D49): 2021 voter-	approval tax rate for taxing unit affected by the taxing unit calculated the voter-approval tax	\$<>/\$100
50. COUNTIES ONLY. Add together the county levies. The total is the 2021 county	voter-approval tax rates for each type of tax the voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁵Tex. Tax Code Section 26.0442 ²⁶Tex. Tax Code Section 26.0443

²⁹Tex. Tax Code Section 26.04(b) ³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: 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

ax.	
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May	
2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. 20 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$181,033,368
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 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.	\$0.324350/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	e \$0.324350/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.348462/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.348462/\$100

³¹ Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$181,033,368
Rate Worksheet.	
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.348462/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0
64. 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
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.348462/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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 cur	rrent 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
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.014008/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$181,033,368
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.276192
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.333334/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.00000/\$100

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

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate	
Worksheet.	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation	
Worksheets from the prior year(s) to complete this line.	
If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or -	
- or -If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier	N/A
of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	
If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from	
one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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No-New-Revenue tax rate

\$0.324350/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: ≤

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

\$0.348462/\$100

Indicate the line number used: ≤

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$0.000000/\$100

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

Printed Name of Taxing Unit Representation	7-29-2021
sign here	13130 21
Taxing Unit Representative	Date

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Rising Star

Taxing Unit Name 104 N Miller

Taxing Unit's Address, City, State, ZIP Code

254-643-4261

Phone (area code and number)

<u>jclark@risingstartexas.net</u>

Taxing Unit's Website Address

Date: 07/29/2021 12:10 PM

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

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

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

SECTION 1: 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.	T
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll 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	\$17,363,310
(adjustment is made by deducting TIF taxes, as reflected in Line 17). 2. 2020 tax ceilings. Counties, cities and junior college districts. 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. 2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads of homeowners age 65 or older or disabled, use this step. 2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads of homeowners age 65 or older or disabled, use this step. 2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads of homeowners age 65 or older or disabled, or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$17,363,310
4. 2020 total adopted tax rate.	\$0.654180/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0

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7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$17,363,310
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1,	
2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$118,780
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$150,020
C. Value loss. Add A and B. ⁵	\$268,800
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$268,800
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured	4
appraised value of property taxable by a taxing unit in a tax increment financing zone for	0 -
which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$<
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$17,094,510
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$111,828
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$0
	\$111,828
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.10	φ111,020
18. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled. 11	
A. Certified values:	\$17,889,220
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$(
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	
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system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property tax by a taxing unit in a tax increment financing zone for which the 2021 taxes will be depo	kable osited
into the tax increment fund. Do not include any new property value that will be included Line 23 below. 12	d in \$0
E. Total 2021 value. Add A and B, then subtract C and D.	
	\$17,889,220
19. Total value of properties under protest or not included on certified appraisal re	oll. ¹³ \$0
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list 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 eathe properties under protest, use the lowest of these values. Enter the total value under protest. 14	ch of
	\$0
B. 2021 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 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 exemption 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	
C. Total value under protest or not certified: Add A and B.	
	\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value homesteads with tax ceilings. These include the homesteads of homeowners age 65 or or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provides	older
in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. 16	
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.17	\$17,889,220
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. 18	\$0
23. Total 2021 taxable value of new improvements and new personal property loca	ited
in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New	v.
additions to existing improvements may be included if the appraised value can be	\$239,540
determined. New personal property in a new improvement must have been brought into taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvement	the
include property on which a tax abatement agreement has expired for 2021. 19	222.712
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$239,540
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$17,649,680
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ 27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the count	\$0.633597/\$100 y
https://actweb.acttax.com/tnt/application/reports/1627578615894.html	3/15

levies. The total is the 2021 county NNR tax rate.²¹

¹ Tex. Tax Code Section 26.012(14)	¹² Tex. Tax Code Section 26.03(c)
² Tex. Tax Code Section 26.012(14)	¹³ Tex. Tax Code Section 26.01(c) and (d)
³ Tex. Tax Code Section 26.012(13)	¹⁴ Tex. Tax Code Section 26.01(c)
⁴ Tex. Tax Code Section 26.012(13)	¹⁵ Tex. Tax Code Section 26.01(d)
⁵ Tex. Tax Code Section 26.012(15)	¹⁶ Tex. Tax Code Section 26.012(6)(b)
⁶ Tex. Tax Code Section 26.012(15)	¹⁷ Tex. Tax Code Section 26.012(6)
⁷ Tex. Tax Code Section 26.012(13)	¹⁸ Tex. Tax Code Section 26.012(17)
⁸ Tex. Tax Code Section 26.012(13)	¹⁹ Tex. Tax Code Section 26.012(17)
⁹ Tex. Tax Code Section 26.03(c)	²⁰ Tex. Tax Code Section 26.04(c)
¹⁰ Tex. Tax Code Section 26.012(13)	²¹ Tex. Tax Code Section 26.04(d)
¹¹ Tex. Tax Code Section 26.012,26.04(c-2)	²² Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. 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

oval tax rate.
Amount/Rate
\$0.654180/\$100
\$17,363,310
\$113,587
\$0
\$0
\$0
\$0
\$113,587
\$17,649,680
\$0.643564/\$100
\$0
\$0

1129/2021 https://actweb.actiax.com/uti/application/reports/1027070010094.html	" 1
C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
35. Rate adjustment for indigent health care expenditures. ²⁴	\$0
A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
B. 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.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	#A/#100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	\$0/\$100
36. Rate adjustment for county indigent defense compensation. ²⁵	\$0
A. 2021 indigent defense compensation expenditures: Enter the amount paid by a count to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the san purpose.	ty
B. 2020 indigent defense compensation expenditures: Enter the amount paid by a count 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 san 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
37. Rate adjustment for county hospital expenditures. ²⁶	φυ, φ100
A. 2021 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 of July 1, 2020 and ending on June 30, 2021.	\$0 on
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or	
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7/29/2021 nttps://actweb.acttax.com/un/application/reports/1027576615694.ntml	1
- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Lin	A
40C by 1.035.	
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by	7
disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of	
••	\$<>/\$100
1. the first 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, or	\$ 0,4100
2. the third tax year after the tax year in which the disaster occurred.	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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 or 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 budge payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 202.	\$0
verify if it meets the amended definition of debt before including it here. ²⁸ 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.	
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. 28	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	0%
B. Enter the 2020 actual collection rate	0%
C. Enter the 2019 actual collection rate	0%
D. Enter the 2018 actual collection rate	0%
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 a	t 0%
https://actweb.acttax.com/tnt/application/reports/1627578615894.html	8/15

7/29/2021 http	s://actweb.acttax.com/tnt/application/reports/162/5/8615894.html	
least one of the rates in the prior three yea	rs, enter the rate from A. Note that the rate can be	
greater than 100%. ³¹		
46. 2021 debt adjusted for collections. D	Pivide Line 44 by Line 45E	\$0
47. 2021 total taxable value . Enter the an <i>Worksheet</i> .	nount on Line 21 of the No-New-Revenue Tax Rate	\$17,889,220
48. 2021 debt tax rate. Divide Line 46 by	Line 47 and multiply by \$100.	\$0/\$100
49. 2021 voter-approval tax rate. Add L	ines 41 and 48.	\$0.666088/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$<>/\$100
50. COUNTIES ONLY. Add together the county levies. The total is the 2021 county	voter-approval tax rates for each type of tax the voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁷Tex. Tax Code Section 26.04(c-1)

²⁴Tex. Tax Code Section 26.0442

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b) ²⁹Tex. Tax Code Section 26.04(b)

²⁵Tex. Tax Code Section 26.0442 ²⁶Tex. Tax Code Section 26.0443

³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: 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.	TA (75)
Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. 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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
- or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
53. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$17,889,220
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0/\$100
55. 2021 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.	\$0.633597/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.633597/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.666088/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.666088/\$100

³¹ Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. 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	\$0
provide its tax assessor-collector with a copy of the letter. ³⁸	
60. 2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax	\$17,889,220
Rate Worksheet.	, , ,
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of	
the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line	\$0.666088/\$100
58 (taxing units with the additional sales tax).	

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 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
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.666088/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: 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
De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$0.643564/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$17,889,220
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$2.794979
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$0/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$3.438543/\$100

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

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. 46

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the
 assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster
 occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.	
- or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2020 voter-approval tax rate from the worksheet.	N/A
- or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. 49	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

No-New-Revenue tax rate

\$0.633597/\$100

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: ≤

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line

58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

\$0.666088/\$100

Indicate the line number used: ≤

De minimis rate

\$3.438543/\$100

If applicable, enter the de minimis rate from Line 72.

SECTION 9: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

print here Randy Clark

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

7-29-2021

Dat

Form 50-859

2021 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Ranger ISD	254-647-1187
School District's Name	Phone (area code and number)
1842 Loop 254, East, Ranger TX 76470	ranger.esc14.net
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	ş 165,878,680
2.	2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled ²	s_8,804,810
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	ş <u>157,073,870</u>
4.	2020 total adopted tax rate.	\$ <u>0.94960</u> /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ 0 B. 2020 values resulting from final court decisions: -\$ 0 C. 2020 value loss. Subtract B from A. 3	s0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ 0 B. 2020 disputed value: -\$ 0 C. 2020 undisputed value. Subtract B from A. 4	s0
7.	2020 Chapter 42-related adjusted values. Add Line 5 and 6.	s0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	_{\$} _157,073,870
9.	2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. 5	ş0

¹ Tex. Tax Code § 26.012(14

² Tex. Tax Code § 26.012(14)

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

⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2020 market value: \$ 59,310	
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	
	C. Value loss. Add A and B. 6	\$245,630
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value.	
	,	
		0
	C. Value loss. Subtract B from A. 7	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	ş245,630
13.	Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	\$_156,828,240
14.	Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	s_1,489,241
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. 8	s0
16.	Adjusted 2020 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 2020 from the result.	\$_156,828,240
17.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. 10 A. Certified values. 11 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	
	C. Total 2021 value. Subtract B from A.	\$_173,912,054
18.	A. 2021 taxable value of properties under protest. The chief appraisal roll. 12 A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 13 \$ B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. 14	
	C. Total value under protest or not certified. Add A and B.	ş <u>0</u>
19.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$_8,957,780
7 Tex. 1 8 Tex. 1 9 Tex. 1 10 Tex. 1 11 Tex. 1 12 Tex. 1 13 Tex. 1 14 Tex. 1	Fax Code § 26.012(15) Fax Code § 26.012(15) Fax Code § 26.012(13) Fax Code § 26.012(13) Fax Code § 26.012(13) Fax Code § 26.012, 26.04(c-2) Fax Code § 26.012(6)	

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	ş <u>164,954,274</u>
21.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	s0
22.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	s <u>577,390</u>
23.	Total adjustments to the 2021 taxable value. Add lines 21 and 22.	s 577,390
24.	Adjusted 2021 taxable value. Subtract line 23 from line 20.	ş_164,376,884
25.	2021 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.95400 _{/\$100}

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.88920 _{/\$100}
27.	A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$/\$100 B. \$0.05 per \$100 of taxable value	\$ <u>0.05000</u> /\$100
28.	2021 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁷	\$ <u>0.93920</u> /\$100

¹⁶ [Reserved for expansion]
¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

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

Tex. Iax Code 926.08(j) and Iex. Edu. Code 945.0
 Tex. Edu. Code 9548.202(a-1)(2) and 48.202(f)
 Tex. Edu. Code 945.0021(a)

Tex. Edu. Code §45.0021(a)
 Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

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

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount: \$ 0 B. Subtract unencumbered fund amount used to reduce total debt\$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program\$ 0	
	D. Adjust debt: Subtract B and C from A.	ş <u>0</u>
30.	Certified 2020 excess debt collections. Enter the amount certified by the collector. 29	s0
31.	Adjusted 2021 debt. Subtract line 30 from line 29D.	ş0
32.	2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30 A. Enter the 2021 anticipated collection rate certified by the collector. 31 0	0
		%
33.	2021 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.	s0
34.	2021 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	ş_164,954,274
35.	2021 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.0000</u> /\$100
36.	2021 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. 32	\$ <u>0.93920</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter	
	from TCEQ. 33 The school district shall provide its tax assessor with a copy of the letter. 34	\$0.00

²⁸ Tex. Tax Code § 26.012(7) ²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)

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

¹¹ Tex. Tax Code §26.04(b) 12 Tex. Tax Code §26.08(g)

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2021 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	ş 164,954,274
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000/\$100
40.	2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ <u>0.93920</u> /\$100

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

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

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$_0.94960 _{\$100}
42.	2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$_0.94960 _{\$100}
43.	Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.00000\$100
44.	2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	s_0.93920 _{\$100}

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

s 0.95400/s100 No-New-Revenue Tax Rate..... Enter the 2021 NNR tax rate from Line 25. s 0.93920/5100 Voter-Approval Tax Rate As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: _

SECTION 6: School District Representative Name and Signature

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



Kevin R. Shipley

Printed Name of School District Representative

sign ▶ Kevin R Shipley

Digitally signed by Kevin R Shipley Date: 2021.10.03 18:49:54 -05'00'

Date

07/27/2021

School District Representative

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

³⁶ Tex. Tax Code §26.04(c)

2021 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Gorman Independent School District	254-734-3171	
School District's Name	Phone (area code and number)	
114 W. Lexington, Gorman, Texas 76454	www.gormanisd.net	
School District's Address, City, State, ZIP Code	School District's Website Address	

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

	No. New Revenue lax Rate Worksheet	America date
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). 1	ş <u>141,679,291</u>
2.	2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled ²	ş_12,287,135
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	s 129,392,156
4,	2020 total adopted tax rate.	s 1.161000 _{/\$100}
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	ş0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	s0
7.	2020 Chapter 42-related adjusted values. Add Line 5 and 6.	ş0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	s 129,392,156
9,	2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. 5	s0

¹ Tex. Tax Code § 26.012(14

Tex. Tax Code § 26.012(14)

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

⁵ Tex. Tax Code § 26.012(15)

	the New Sevenus Tax Exter Up takes	Annunt/Rate
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2020 market value: 5 24,989	
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + 5 177,690	
	C. Value loss. Add A and B. 6	s202,679
11.	scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
	A. 2020 market value	
	B. 2021 productivity or special appraised value: -5 0	
	C. Value loss. Subtract B from A. 7	s0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	s 202,679
13.	Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	s 129,189,477
14.	Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	s 1,499,889
		3
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. 8	s0
16.	Adjusted 2020 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 2020 from the result.	s1,499,889
17.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. S 169,987,668 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: C. Total 2021 value. Subtract B from A.	s 169,987,668
18	Total value of properties under protect or not included an affiliation of the control of the con	3
	A. 2021 taxable value of properties under protest. The chief appraisar 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	
	C. Total value under protest or not certified. Add A and B.	s 10,340
9.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or	,
	older or disabled. 15	\$ <u>13,618,956</u>
Tex. Ta Tex. Ta Tex. Ta Tex. Ta Tex. Ta Tex. Ta Tex. Ta	x Code § 26.012(15) x Code § 26.012(13) x Code § 26.012(13) x Code § 26.012, 26.04(c-2) x Code § 26.012, 26.04(c-2) x Code § 26.01(c) and (d) x Code § 26.01(c) x Code § 26.01(d) x Code § 26.01(d) x Code § 26.01(d)	

20.	2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	ş 156,379,052
21.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	s0
22.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	s <u>1,617,780</u>
23.	Total adjustments to the 2021 taxable value. Add lines 21 and 22.	s <u>1,617,780</u>
24.	Adjusted 2021 taxable value. Subtract line 23 from line 20.	s 154,761,272
25.	2021 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	s 0.969000 _{/\$100}

SECTION 2: Voter-Approval Tax Rate

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

- 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. 12

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

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

	Vote: Approval factore Worksheld	AmeriniKana
26.	2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. 25	s 0.882000 _{/\$100}
27.	A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$	s <u>0.050000</u> / ₅₁₀₀
28.	2021 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁷	s <u>0.872000</u> /\$100

^{16 [}Reserved for expansion]

^{17 [}Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n) 7 Tex. Edu. Code 548.2551(a)(3)

¹⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

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

²⁷ Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

^{*} Tex. Edu. Code §11,184(b-1)

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

Tex. Tax Code \$26.08(n)(2)

⁷⁷ Tex. Edu. Code 545.003(e)

	Voter Approval Tax Rate Worksheer	Amount (tale
29.	Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Enter debt amount: S 315,050 B. Subtract unencumbered fund amount used to reduce total debt. - s 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. - s 0	
other than and second	D. Adjust debt: Subtract B and C from A.	\$315,050
30.	Certified 2020 excess debt collections. Enter the amount certified by the collector. 29	s0
31.	Adjusted 2021 debt. Subtract line 30 from line 29D.	s315,050
32.	2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30 A. Enter the 2021 anticipated collection rate certified by the collector. 31 100 % B. Enter the 2020 actual collection rate 100 % C. Enter the 2019 actual collection rate 100 % D. Enter the 2018 actual collection rate 100 %	100%
33.	2021 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.	ş315,050
34.	2021 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s_156,379,052
35.	2021 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	s 0.201000 _{/\$100}
36.	2021 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ¹²	\$ 1.073000/5100

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

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

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

	Teter (1999) of the Education Following Control Results and Worksheet	AmountBara
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	
		s

^{*} Tex. Tax Code § 26.012(7)

⁷ Tex. Tax Code \$526.012(10) and 26.04(b) 20 Tex. Tax Code \$526.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code §26.04(b) 32 Tex. Tax Code §26.08(g)

[&]quot; Tex. Tax Code § 26.045(d)
" Tex. Tax Code § 26.045(i)

2021	Tax Rate Calculation Worksheet – School Districts	Form 50-859
	York deposed Like Adustment to Policion control Esquicing the Victories	Amount lake
38.	2021 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$/\$100
40.	2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$/\$100
SEC	TION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster	
26.042	nool district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as all (e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. 25 As such, it must	owed by Tax Code Section reduce its voter-approva
tax rat	e for the current tax year.	
adopte	This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to ed a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).	a school district that
in futu year, a	re tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding sprovided for by Tax Code Section 26.042(e).	an election in the prior
	Prior Year Disaster adjustment Worksheet	
41.	2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$/\$100
42.	2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$/\$100
43.	Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$/\$100
44.	2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$/\$100
SEC	TION 5: Total Tax Rate	100
ndicat	e the applicable total tax rates as calculated above.	
N	o-New-Revenue Tax Rate	\$ 0.969000 _{/\$100}
E	nter the 2021 NNR tax rate from Line 25.	
V	oter-Approval Tax Rate	s 1.073000 /s100
A	s applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used:36	

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. ¹⁶

8-2-2021

print here	Terry Treadway	y - Tax Assessor Collector	
	Printed Name of Schoo	District Representative	
sign 🛦	. 1	Å	

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d) ³⁶ Tex. Tax Code §26.04(c)

2021 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

EASTLAND INDEPENDENT SCHOOL DISTRICT	254-631-5120
School District's Name	Phone (area code and number)
P. O. BOX 31, EASTLAND, TX 76448	www.eastlandisd.net
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	ş 587,307,470
2.	2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled ²	s 66,897,440
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	ş <u>520,410,030</u>
4.	2020 total adopted tax rate.	\$ 1.11640 _{/\$100}
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ 0 B. 2020 values resulting from final court decisions: -5 0 C. 2020 value loss. Subtract B from A. 1	s0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ 0 B. 2020 disputed value: -\$ 0 C. 2020 undisputed value. Subtract B from A. 4	s0
7.	2020 Chapter 42-related adjusted values. Add Line 5 and 6.	s 0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	s 520,410,030
9.	2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	s0

Tex. Tax Code § 26.012/14

Tex. Tax Code § 26.012(14) Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2020 market value: 5 772,720	
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	
	C. Value loss. Add A and B. ⁶	s 1,243,810
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
	A. 2020 market value	
	B. 2021 productivity or special appraised value:	
	C. Value loss. Subtract B from A, 7	s 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	_{\$} 1,243,810
13.	Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	_{\$} 519,166,220
14.	Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	_{\$} 5,795,971
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	s 0
16.	Adjusted 2020 levy with refunds. Add Line 14 and Line 15. § Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.	5.795,971
17.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. \$ 619,564,891 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$ 0 C. Total 2021 value. Subtract 8 from A.	s 619,564,891
10	Tabel union of unpromise and unproduct or not included an empirical real N	
10.	A. 2021 taxable value of properties under protest or not included on certified appraisal roll. A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. S 0	
	8. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the fist of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. 14	
	C. Total value under protest or not certified. Add A and B.	ş 0
19.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 15	s 72,247,590

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.012(15)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012, 26.04(-2)

Tex. Tax Code § 26.01(2) and (d)

Tex. Tax Code § 26.01(2) and (d)

Tex. Tax Code § 26.01(2)

Tex. Tax Code § 26.01(2)

Tex. Tax Code § 26.01(2)

Tex. Tax Code § 26.01(4)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$547,317,301
21.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	s0
22.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	s 6,210,440
23.	Total adjustments to the 2021 taxable value. Add lines 21 and 22.	5 6,210,440
24.	Adjusted 2021 taxable value. Subtract line 23 from line 20.	ş 541,106,861
25.	2021 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	s 1.07113 _{/5100}

SECTION 2: Voter-Approval Tax Rate

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

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. 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. "
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. 33 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. 14

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	s 0.89610 _{/\$100}
27.	A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$ 0.05000/\$100 B. \$0.05 per \$100 of taxable value	s 0.05000 _{/\$100}
28.	2021 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. 27	s 0.94610 _{/\$100}

^{* (}Reserved for expansion)

Reserved for expansion!

Tex. Tax Code §26.08(n)

[&]quot; Tex. Edu. Code §48.2551(a)(3)

Tex Tax Code \$26.08(i) and Tex. Edu. Code \$45.0032

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

¹⁷ Tex. Edu. Code \$45.0021(a)

¹ Tex. Edu. Code §11.184(b)

^{*} Tex. Edu. Code §11 184(b-1)

¹⁵ Tex. Edu. Code 5548.255, 48.2551(b)(1) and (b)(2)

¹⁴ Tex. Tax Code \$26.08(n)(2)

¹⁷ Tex. Edu. Code 545.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:	
	(1) Are paid by property taxes;	
	(2) Are secured by property taxes;	
	(3) Are scheduled for payment over a period longer than one year; and	
	(4) Are not classified in the school district's budget as M&O expenses.	
	(4) Are not classified in the school district's budget as M&O expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	
	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 5	
	D. Adjust debt: Subtract B and C from A.	\$ 838,200
10.	Certified 2020 excess debt collections. Enter the amount certified by the collector. 29	s 19,517
31.	Adjusted 2021 debt. Subtract line 30 from line 29D.	\$ 818,683
32.	2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. if the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 30 A. Enter the 2021 anticipated collection rate certified by the collector. 31 97.25	
	07.05	
	B. Enter the 2020 actual collection rate 97.25 %	
	C. Enter the 2019 actual collection rate 98.58 %	
	D. Enter the 2018 actual collection rate 99.18 %	97.25 %
33.	2021 debt adjusted for collections. Divide Line 31 by Line 32.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.	\$ 841,833
4.	2021 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s 547,317,301
5.	2021 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	s 0.15381 /s100
36.	2021 voter-approval tax rate. Add Lines 28 and 35.	s 1.09991 /s100
	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. ²²	

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	s0.00

^{**} Tex. Tax Code § 26.012(7)
** Tex. Tax Code § 26.012(10) and 26.04(b)

^{**} Tex. Tax Code \$\$26.04(h), (h-1) and (h-2)

** Tex. Tax Code \$26.04(b)

** Tex. Tax Code \$26.08(g)

** Tex. Tax Code \$26.045(d)

[&]quot; Tex. Tax Code \$ 26.045(I)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2021 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	ş 547,317,301
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	s <u>0.00000</u> /\$100
40.	2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	s 1.09991 /\$100

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ¹⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	s 0.00000 _{/\$100}
42.	2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s 0.00000 _{/\$100}
43.	Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.00000 _{/\$100}
44.	2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	s 0.00000 _{/\$100}

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	s 1.07113 _{/\$100}
Voter-Approval Tax Rate	\$ 1.09991 /\$100

SECTION 6: School District Representative Name and Signature

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

print here

Jason Cochra

Printed Name of School District Representative

sign here

School District Representative

8-6-2021

** Tex. Tax Code §26.04(c)

^{*} Tex. Tax Code §26.042(I) and Tex. Edu. Code § 45.0032(d)

Form 50-859

2021 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Cisco Independent School District	(254) 442-3056
School District's Name	Phone (area code and number)
PO Box 1645, Cisco, TX 76437	www.ciscoisd.net
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	ş 569,213,897
2.	2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled 2	\$ 28,255,375
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 540,958,522
4.	2020 total adopted tax rate.	\$_0.989700 _{/\$100}
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ 0 B. 2020 values resulting from final court decisions: -\$ 0 C. 2020 value loss. Subtract B from A. 3	s0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	s0
7.	2020 Chapter 42-related adjusted values. Add Line 5 and 6.	_{\$} _540,958,522
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	s0
9.	2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. 5	s0

Tex. Tax Code § 26.012(14

Tex. Tax Code § 26.012(14)

Tex. Tax Code § 26.012(13)

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

- 1		Amount/Rate
	2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2020 market value: \$ 3,588	
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ 254,680	
	C. Value loss. Add A and B. 6	_{\$} 258,268
	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
	A. 2020 market value. \$ 4,000	
	B. 2021 productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	\$3,880
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	s262,148
13.	Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	_{\$} _540,686,374
14.	Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	5,351,272
	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	s0
16.	Adjusted 2020 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 caxes the governing body dedicated to the junior college district in 2020 from the result.	_{\$_} 5,351,272
17.	Fotal 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values. S 557,476,508 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: C. Total 2021 value. Subtract B from A.	_{\$_} 557,476,508
18. 1	A. 2021 taxable value of properties under protest. The chief appraisal roll. 12 A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 13 \$.	
	C. Total value under protest or not certified. Add A and B.	s0
9. 2	1021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. 15	s 32,412,025

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$_525,064,483
21.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$ <u>0</u>
22.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	\$ <u>10,466,740</u>
23.	Total adjustments to the 2021 taxable value. Add lines 21 and 22.	\$ <u>10,466,740</u>
24.	Adjusted 2021 taxable value. Subtract line 23 from line 20.	\$ 514,597,743
25.	2021 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$_1.039894 _{/\$100}

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$_0.913400 _{/\$100}
27.	A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$ 0.073300/\$100 B. \$0.05 per \$100 of taxable value \$/\$100	\$_0.073300 _{/\$100}
28.	2021 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁷	\$ 0.986700 _{/\$100}

^{16 [}Reserved for expansion]

[[]Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

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

²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f) 22 Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

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

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	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.	
	(1) The not clossified in the serious districts budget as made expenses.	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program \$0	
	D. Adjust debt: Subtract B and C from A.	s0
30.	Certified 2020 excess debt collections. Enter the amount certified by the collector. 29	\$ <u>0</u>
31.	Adjusted 2021 debt. Subtract line 30 from line 29D.	s0
32.	2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰	
	A. Enter the 2021 anticipated collection rate certified by the collector. 3198	
	B. Enter the 2020 actual collection rate 98 %	
	C. Enter the 2019 actual collection rate99%	
	D. Enter the 2018 actual collection rate96%	98 %
33.	2021 debt adjusted for collections. Divide Line 31 by Line 32.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.	s0
34.	2021 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$_525,064,483
35.	2021 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$_0.000000 _{/\$100}
36.	2021 voter-approval tax rate. Add Lines 28 and 35.	\$ 0.986700/\$100
	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	

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	s0.00

- 28 Tex. Tax Code § 26.012(7)
- ²⁹ Tex. Tax Code §§26.012(10) and 26.04(b) ³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
- 13 Tex. Tax Code §26.04(b) 12 Tex. Tax Code §26.08(g)
- 33 Tex. Tax Code § 26.045(d)
- 34 Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2021 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$_525,064,483
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ <u>0.00000</u> /\$100
40.	2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.986700/\$100

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

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

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$_0.989700 _{\$100}
42.	2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$_0.000009 _{\$100}
43.	Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	snan _{\$100}
44.	2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$_0.986700 \$_0.986700

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Ind	icate the applicable total tax rates as calculated above.	
	No-New-Revenue Tax Rate Enter the 2021 NNR tax rate from Line 25.	\$ 1.039894 _{/\$10}
	Voter-Approval Tax Rate	\$_0.986700_/\$10

SECTION 6: School District Representative Name and Signature

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

print here ▶	Ryan Steele
	Printed Name of School District Representative
sign here	Ryan steel

August 5, 2021

School District Representative

Date

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

³⁶ Tex. Tax Code §26.04(c)