

2019 Tax Rate Calculation Worksheet

Date: 08/06/2019 10:55 AM

School Districts

Edna ISD Ch 313 M&O

School District's Name

Phone (area code and number)

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

School District's Website Address

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

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

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

STEP 1: Effective Tax Rate (No New Taxes)

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

Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$606,381,804
2. 2018 tax ceilings and Chapter 313 limitations.	
A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹	\$46,748,922
B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ²	\$71,330,100
C. Add A and B.	\$118,079,022
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$488,302,782
4. 2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	\$1.060000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value:	
A. Original 2018 ARB Values:	\$0
B. 2018 values resulting from final court decisions:	\$0
C. 2018 value loss. Subtract B from A.	\$0

6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$488,302,782
7. 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.	\$0
8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2018 market value:	\$189,970
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$335,690
C. Value loss. Add A and B.	\$525,660
9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. 2018 market value:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$525,660
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$487,777,122
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$5,170,437
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$5,778
14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$5,176,215
15. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³	\$644,227,107
B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$-0
C. Total value. Subtract B from A.	\$644,227,107

<p>16. Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
<p>17. 2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p>B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p> <p>C. Add A and B.</p>	<p style="text-align: right;">\$51,744,289</p> <p style="text-align: right;">\$68,962,500</p> <p style="text-align: right;">\$120,706,789</p>
<p>18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p style="text-align: right;">\$523,520,318</p>
<p>19. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.</p>	<p style="text-align: right;">\$0</p>
<p>20. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2018, and be located in a new improvement.</p>	<p style="text-align: right;">\$10,474,618</p>
<p>21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.</p>	<p style="text-align: right;">\$10,474,618</p>
<p>22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.</p>	<p style="text-align: right;">\$513,045,700</p>
<p>23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.</p>	<p style="text-align: right;">\$1.008918/\$100</p>
<p>24. 2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.</p>	<p style="text-align: right;">\$0.000000/\$100</p>

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

STEP 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Activity	Amount/Rate
<p>25. 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A),(B) and (C). Go to Region 13 Education Service Center's Worksheet for State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).</p> <p>A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00</p> <p>B. The greater of: (i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value</p> <p>C. Add A and B.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.0400</p> <p style="text-align: right;">\$0.040000</p>
<p>26. Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>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.</p> <p>D. Adjust debt: Subtract B and C from A.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
<p>27. Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	<p style="text-align: right;">\$0</p>
<p>28. Adjusted 2019 debt. Subtract line 27 from line 26D.</p>	<p style="text-align: right;">\$0</p>
<p>29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	<p style="text-align: right;">0%</p>
<p>30. 2019 debt adjusted for collections. Divide line 30 by line 31.</p>	<p style="text-align: right;">\$0</p>

31. 2019 total taxable value. Enter amount on line 18.	\$523,520,318
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0/\$100
33. 2019 voter-approval tax rate. Adds lines 25 and 33.	\$0.040000/\$100

STEP 3: Additional Rollback Protection for Pollution Control

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

34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
35. 2019 total taxable value. Enter the amount from line 33 of the Rollback Tax Rate Worksheet.	\$523,520,318
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0/\$100
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$0.040000/\$100

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or Line 24 for a school district with Tax Code Chapter 313 limitations)	\$1.008918
Voter-Approval Tax Rate (Line 33)	\$0.040000
Rollback tax rate adjusted for pollution control (Line 37)	\$0.040000

STEP 5: School District Representative Name and Signature

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

print here

Printed Name of School District Representative

sign here _____

School District Representative

Date

⁶Tex. Tax Code Section 26.045(d)

⁷Tex. Tax Code Section 26.045(i)

2019 Tax Rate Calculation Worksheet

Date: 08/06/2019 10:53 AM

School Districts

Edna Independent School District Ch 313 I&S

School District's Name

Phone (area code and number)

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

School District's Website Address

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

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Effective Tax Rate Activity	Amount/Rate
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2. 2018 tax ceilings and Chapter 313 limitations.	
A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹	\$46,748,922
B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ²	\$0
C. Add A and B.	\$46,748,922
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$559,632,882
4. 2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	\$0.2200/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value:	
A. Original 2018 ARB Values:	\$0
B. 2018 values resulting from final court decisions:	\$0
C. 2018 value loss. Subtract B from A.	\$0

\$559,632,882	6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.
\$0	7. 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.
\$189,970 \$335,690 \$525,660	8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freport or goods-in-transit exemptions. A. Absolute exemptions. Use 2018 market value: B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: C. Value loss. Add A and B.
\$0 \$0 \$0	9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. 2018 market value: B. 2019 productivity or special appraised value: C. Value loss. Subtract B from A.
\$525,660	10. Total adjustments for lost value. Add Lines 7, 8C and 9C.
\$559,107,222	11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.
\$1,230,035	12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.
\$5,778	13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.
\$1,235,813	14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.
\$644,227,107 \$-0 \$644,227,107	15. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³ B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: C. Total value. Subtract B from A.

<p>16. Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
<p>17. 2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p>B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p> <p>C. Add A and B.</p>	<p style="text-align: right;">\$51,744,289</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$51,744,289</p>
<p>18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p style="text-align: right;">\$592,482,818</p>
<p>19. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.</p>	<p style="text-align: right;">\$0</p>
<p>20. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2018, and be located in a new improvement.</p>	<p style="text-align: right;">\$10,474,618</p>
<p>21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.</p>	<p style="text-align: right;">\$10,474,618</p>
<p>22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.</p>	<p style="text-align: right;">\$582,008,200</p>
<p>23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.</p>	<p style="text-align: right;">\$0.2123/\$100</p>
<p>24. 2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.</p>	<p style="text-align: right;">\$1.2212/\$100</p>

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

STEP 2: Voter-Approval Tax Rate	
<p>Most school districts calculate a voter-approval tax rate that is split into two separate rates:</p> <ol style="list-style-type: none"> Maintenance and Operations (M&O): The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations. Debt: The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue. <p>In most cases the voter-approval tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the rollback tax rate.</p>	
Voter-Approval Tax Rate Activity	
Amount/Rate	
\$0.9300	<p>25. 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A),(B) and (C). Go to Region 13 Education Service Center's Worksheet for State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).</p> <p>A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00</p> <p>B. The greater of:</p> <p>(i) 2018 M&O - (\$1.00 + DTR reduction)</p> <p>OR</p> <p>(ii) \$0.04 per \$100 of taxable value</p> <p>C. Add A and B.</p>
\$0.0400	
\$0.9700	
	<p>26. Total 2019 debt to be paid with property tax revenue.</p> <p>Debt means the interest and principal that will be paid on debts that:</p> <p>(1) Are paid by property taxes,</p> <p>(2) Are secured by property taxes,</p> <p>(3) Are scheduled for payment over a period longer than one year, and</p> <p>(4) Are not classified in the school district's budget as M&O expenses.</p> <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>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.</p> <p>D. Adjust debt: Subtract B and C from A.</p>
\$1,417,214	
\$24,714	
\$0	
\$1,392,500	
	<p>27. Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>
\$0	
	<p>28. Adjusted 2019 debt. Subtract line 27 from line 26D.</p>
\$1,392,500	
	<p>29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>
100.00%	
	<p>30. 2019 debt adjusted for collections. Divide line 30 by line 31.</p>
\$1,392,500	

31. 2019 total taxable value. Enter amount on line 18.	\$592,482,818
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0.2350/\$100
33. 2019 voter-approval tax rate. Adds lines 25 and 33.	\$1.2050/\$100

print here
 Printed Name of School District Representative

sign here
 School District Representative

 Date _____

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

STEP 5: School District Representative Name and Signature

Indicate the applicable total tax rates as calculated above.
 Effective Tax Rate (Line 23; or Line 24 for a school district with Tax Code Chapter 313 limitations) \$1,2212
 Voter-Approval Tax Rate (Line 33) \$1,2050
 Rollback tax rate adjusted for pollution control (Line 37) \$1,2050

STEP 4: Total Tax Rate

37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1,2050/\$100
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0/\$100
35. 2019 total taxable value. Enter the amount from line 33 of the Rollback Tax Rate Worksheet.	\$592,482,818
34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0

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

STEP 3: Additional Rollback Protection for Pollution Control