

2020 Tax Rate Calculation Worksheet

City of Trinity
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No-New-Revenue Tax Rate

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

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

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

1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$105,765,622
2.	2019 tax ceilings. Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$12,088,577
3.	Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$93,677,045
4.	2019 total adopted tax rate.	\$0.657500/\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: -\$0 C. 2019 value loss. Subtract B from A. ³	\$0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$0 B. 2019 disputed value: -\$0 C. 2019 undisputed value. Subtract B from A. ⁴	\$0
7.	2019 Chapter 42 related adjusted values. Add line 5 and line 6.	\$0
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$93,677,045

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

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No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0
10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value: \$509,957</p> <p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$133,745</p> <p>C. Value loss. Add A and B.⁶</p>	\$643,702
11.	<p>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.</p> <p>A. 2019 market value: \$0</p> <p>B. 2020 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$643,702
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$93,033,343
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$611,694
15.	<p>Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.⁸</p>	\$572
16.	<p>Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".⁹</p>	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$612,266

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

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No-New-Revenue Tax Rate (continued)

18.	<p>Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$112,028,547</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2020 value. Add A and B, then subtract C and D.</p>	\$112,028,547
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$0</p> <p>B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

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No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$12,546,880
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$99,481,667
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$1,047,471
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$1,047,471
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$98,434,196
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.622/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$/ \$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

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Voter-Approval Tax Rate

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

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

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

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.4540/\$100
29.	2019 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> .	\$93,677,045
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$425,293
31.	<p>Adjusted 2019 levy for calculating NNR M&O taxes.</p> <p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$785,298</p> <p>B. M&O taxes refunded for years preceding tax year 2019: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$340</p> <p>C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

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Voter-Approval Tax Rate (continued)

<p>31. (cont.)</p>	<p>D. 2019 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p align="right">+/- \$0</p> <p>E. 2019 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p align="right">\$785,638</p> <p>F. Add line 30 to line 31E.</p>	<p align="right">\$1,210,931</p>
<p>32.</p>	<p>Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p align="right">\$98,434,196</p>
<p>33.</p>	<p>2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	<p align="right">\$1.2301/\$100</p>
<p>34.</p>	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p align="right">\$0</p> <p>B. 2019 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p align="right">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p align="right">\$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p align="right">\$0/\$100</p>

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

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Voter-Approval Tax Rate (continued)

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

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

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Voter-Approval Tax Rate (continued)

<p>37.</p>	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020</p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p>
<p>38.</p>	<p>Adjusted 2020 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.</p>	<p align="right">\$1.2301/\$100</p>
<p>39.</p>	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.²⁷</p>	<p align="right">\$1.2731/\$100</p>

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

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Voter-Approval Tax Rate (concluded)

40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(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.</p> <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$173,689</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0</p> <p>D: Subtract amount paid from other resources. -\$0</p> <p>E: Adjusted debt. Subtract B, C and D from A. \$173,689</p>	
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$17,089
42.	Adjusted 2020 debt. Subtract line 41 from line 40E.	\$156,600
43.	<p>2020 anticipated collection rate.</p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.²⁹ 94.7900%</p> <p>B. Enter the 2019 actual collection rate. 94.7900%</p> <p>C. Enter the 2018 actual collection rate. 100.6200%</p> <p>D. Enter the 2017 actual collection rate. 96.4900%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰</p>	94.7900%
44.	2020 debt adjusted for collections. Divide line 42 by line 43E.	\$165,207
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$99,481,667
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.166/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$1.4391/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(b)

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

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

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

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

49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$0
50.	<p>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</p> <p>Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.³⁴</p> <p align="center">-OR-</p> <p>Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$821,100
51.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$99,481,667
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0.8253/\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.622/\$100
54.	<p>2020 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.</p>	\$0.622/\$100
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$1.4391/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.6138/\$100

31 [Reserved for expansion]

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

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Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

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

61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
64.	2020 unused increment rate. Add lines 61, 62, and 63.	\$0/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.6138/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)