

# 2020 Tax Rate Calculation Worksheet

Farmers Creek Watershed - % Gary Conner – 9700 Crook Creek Rd, Bowie TX 76230

## 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.

<b>1. 2019 total taxable value.</b> 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). <sup>1</sup>	\$170,520,414
<b>2. 2019 tax ceilings.</b> 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. <sup>2</sup>	\$0
<b>3. Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.	\$170,520,414
<b>4. 2019 total adopted tax rate.</b>	\$0.013300/\$100
<b>5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: - \$0 C. 2019 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2019 ARB certified value: \$0 B. 2019 disputed value: - \$0 C. 2019 undisputed value. Subtract B from A. <sup>4</sup>	\$0
<b>7. 2019 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$0
<b>8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$170,520,414

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)



9.	<b>2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<p><b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> 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. <b>Absolute exemptions.</b> Use 2019 market value: \$201,500</p> <p>B. <b>Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$107,340</p> <p>C. <b>Value loss.</b> Add A and B.<sup>6</sup></p>	\$308,840
11.	<p><b>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.</b> Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.</p> <p>A. <b>2019 market value:</b> \$66,470</p> <p>B. <b>2020 productivity or special appraised value:</b> - \$900</p> <p>C. <b>Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$65,570
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$374,410
13.	<b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.	\$170,146,004
14.	<b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$22,629
15.	<b>Taxes refunded for years preceding tax year 2019.</b> 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. <sup>8</sup>	\$2
16.	<b>Taxes in tax increment financing (TIF) for tax year 2019.</b> 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". <sup>9</sup>	\$0
17.	<b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$22,631

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)

18.	<p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p>A. <b>Certified values:</b> \$165,229,720</p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property - \$0</p>	\$165,229,720
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23.	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2020. <sup>19</sup>	\$2,603,660
24.	<b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.	\$2,603,660
25.	<b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.	\$162,626,060
26.	<b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.0139/\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>	\$/ \$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2020 Tax Rate Calculation Worksheet – Farmers Creek Watershed

### 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:

**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.

**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.

<b>28.</b>	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$0.0133/\$100	
<b>29.</b>	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$170,520,414	
<b>30.</b>	<b>Total 2019 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$22,679	
<b>31.</b>	<b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30. <b>A. 2019 sales tax specifically to reduce property taxes.</b> 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. <b>B. M&amp;O taxes refunded for years preceding tax year 2019:</b> 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. <b>C. 2019 taxes in TIF.:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0.	\$0           + \$2           - \$0	
<b>31. (cont.)</b>	<b>D. 2019 transferred function.:</b> 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	+/- \$0	\$22,681





	<p>A. <b>2020 indigent defense compensation expenditures.</b> 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.</p>	\$0
	<p>B. <b>2019 indigent defense compensation expenditures.</b> 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.</p>	\$0
	<p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p>	\$0/\$100
	<p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p>	\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

<p><b>37. Rate adjustment for county hospital expenditures.</b><sup>26</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>A. <b>2020 eligible county hospital expenditures.</b> 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. <b>2019 eligible county hospital expenditures.</b> 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>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>38. Adjusted 2020 NNR M&amp;O rate.</b></p>	<p>Add lines 33, 34, 35, 36, and 37.</p>	<p>\$0.0139/\$100</p>
<p><b>39. 2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p>	<p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p><b>Taxing unit affected by disaster declaration.</b> 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</p>	<p>\$0.015/\$100</p>



tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. <sup>27</sup>	

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

<b>40.</b>	<p><b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> 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.</p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none).</p> <p>D: Subtract <b>amount paid</b> from other resources.</p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A.</p>		\$0
<b>41.</b>	<b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>		\$0
<b>42.</b>	<b>Adjusted 2020 debt.</b> Subtract line 41 from line 40E.		\$0
<b>43.</b>	<p><b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>29</sup></p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.<sup>30</sup></p> <p>B. Enter the 2019 actual collection rate.</p> <p>C. Enter the 2018 actual collection rate.</p> <p>D. Enter the 2017 actual collection rate.</p>	98.0000%	98.0000%
<b>44.</b>	<b>2020 debt adjusted for collections.</b> Divide line 42 by line 43.		\$0
<b>45.</b>	<b>2020 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$165,229,720
<b>46.</b>	<b>2020 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.		\$0/\$100
<b>47.</b>	<b>2020 voter-approval tax rate.</b> Add lines 39 and 46.		\$0.015/\$100
<b>48.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.		\$/\$100

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



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

30 Tex. Tax Code § 26.04(b)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.0139/\$100

**Voter-approval tax rate.** As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.015/\$100

**De minimis rate.** If applicable, enter the de minimis rate from line 70. /\$100

### Taxing Unit Representative Name and Signature

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

**Chief Appraiser – Kim Haralson**

Printed Name of Taxing Unit Representative

**Sign Here**

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Taxing Unit Representative

**Date- July 30, 2020**

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<sup>44</sup> Tex. Tax Code § 26.04(c)