

2020 No-New-Revenue Tax Rate ISD without Chapter 313 Worksheet

Goldburg ISD

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

1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ <small>1 Tex. Tax Code 26.012(14)</small>	<div style="text-align: right;">\$ 116,377,100</div>									
2.	2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ² <small>2 Tex. Tax Code 26.012(14)</small>	<div style="text-align: right;">\$ 7,462,132</div>									
3.	Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	<div style="text-align: right;">\$ 108,914,968</div>									
4.	2019 total adopted tax rate.	<div style="text-align: right;">1.060000 /\$100</div>									
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; border-bottom: 1px solid black;">A. Original 2019 ARB values:</td> <td style="width: 10%; text-align: right; border-bottom: 1px solid black;">\$ 0</td> <td style="width: 20%;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;">B. 2019 values resulting from final court decisions:</td> <td style="text-align: right; border-bottom: 1px solid black;">- \$ 0</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-bottom: 1px solid black;">\$ 0</td> </tr> </table>	A. Original 2019 ARB values:	\$ 0		B. 2019 values resulting from final court decisions:	- \$ 0				\$ 0	<div style="text-align: right; border-bottom: 1px solid black;">\$ 0</div>
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	<p>C. 2019 value loss. Subtract B from A. ³</p> <hr/> <p>3 Tex. Tax Code 26.012(13)</p>	
6.	<p>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</p> <hr/> <p>A. 2019 ARB certified value: \$ <input type="text" value="0"/></p> <hr/> <p>B. 2019 disputed value: - \$ <input type="text" value="0"/></p> <hr/> <p>C. 2019 undisputed value. Subtract B from A. ⁴</p> <hr/> <p>4 Tex. Tax Code 26.012(13)</p>	<p>\$ <input type="text" value="0"/></p>
7.	<p>2019 Chapter 42-related adjusted values. Add line 5 and 6.</p>	<p>\$ <input type="text" value="0"/></p>
8.	<p>2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.</p>	<p>\$ <input type="text" value="108,914,968"/></p>
9.	<p>2019 taxable value of property in territory the school deannexed after January 1, 2019 . Enter the 2019 value of property in deannexed territory. ⁵</p> <hr/> <p>5 Tex. Tax Code 26.012(15)</p>	<p>\$ <input type="text" value="0"/></p>
10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020 . If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p>	<p>\$ <input type="text" value="212,934"/></p>

	<p>A. Absolute exemptions. Use 2019 market value:</p>	\$	0
	<p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:</p>	+ \$	212,934
	<p>C. Value loss. Add A and B.⁶</p>		
	<p>6 Tex. Tax Code 26.012(15)</p>		
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:</p>	\$	0
	<p>B. 2020 productivity or special appraised value:</p>	- \$	0
	<p>C. Value loss. Subtract B from A. ⁷</p>		
	<p>7 Tex. Tax Code 26.012(15)</p>		
		\$	0
12.	<p>Total adjustments for lost value. Add lines 9, 10C and 11C.</p>	\$	212,934
13.	<p>2019 adjusted taxable value. Subtract line 12 from line 8.</p>	\$	108,702,034
14.	<p>Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.</p>	\$	1,152,241

15. **Taxes refunded for years preceding tax year 2019** . Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸

8 Tex. Tax Code 26.012(13)

\$ 565

16. **Adjusted 2019 levy with refunds**. Add lines 14 and 15. ⁹
Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.

9 Tex. Tax Code 26.012(13)

\$ 1,152,806

17. **Total 2020 taxable value on the 2020 certified appraisal roll today**. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads includes homeowners age 65 or older or disabled. ¹⁰

A. **Certified values**.¹¹ \$ 129,640,560

B. **Pollution control and energy storage system exemption**: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0

C. **Total 2020 value**. Subtract B from A.

10 Tex. Tax Code 26.012, 26.04(c-2)

11 Tex. Tax Code 26.012(6)

\$ 129,640,560

18. **Total value of properties under protest or not included on certified appraisal roll**.¹²

\$ 0

A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹³

\$ 0

B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included 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 not on the roll.¹⁴

\$ 0

C. Total value under protest or not certified. Add A and B.

	12 Tex. Tax Code 26.01(c) and (d)
	13 Tex. Tax Code 26.01(c)
	14 Tex. Tax Code 26.01(d)

19. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.¹⁵

¹⁵ Tex. Tax Code 26.012(6)(B)

\$ 8,032,875

20. 2020 total taxable value. Add lines 17C and 18C. Subtract line 19.

\$ 121,607,685

21.	Total 2020 taxable value of properties in territory annexed after January 1, 2019 . Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	\$ <input type="text" value="0"/>
22.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.	\$ <input type="text" value="998,800"/>
23.	Total adjustments to the 2020 taxable value. Add lines 21 and 22.	\$ <input type="text" value="998,800"/>
24.	2020 adjusted taxable value. Subtract line 23 from line 20.	\$ <input type="text" value="120,608,885"/>
25.	2020 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ <input type="text" value="0.9558"/> /\$100