

# 2021 Tax Rate Calculation Worksheet

HARDEMAN CO MEM HOSPITAL DISTRICT

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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.	<b>2020 total taxable value.</b> 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 (will deduct taxes in Line 17). <sup>1</sup>	\$458,349,886
2.	<b>2020 tax ceilings.</b> 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 units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$458,349,886
4.	<b>2020 total adopted tax rate.</b>	\$0.264200/\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: -\$0 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$0 B. 2020 disputed value: -\$0 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$0
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$458,349,886

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

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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.	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</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 2021 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2020 market value: \$46,860 <b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$114,180 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$161,040
11.	<b>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.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. <b>A. 2020 market value:</b> \$0 <b>B. 2021 productivity or special appraised value:</b> - \$0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$161,040
13.	<b>Adjusted 2020 taxable value.</b> Subtract line 12 from line 8.	\$458,188,846
14.	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$1,210,534
15.	<b>Taxes refunded for years preceding tax year 2020.</b> 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	\$3,593
16.	<b>Taxes in tax increment financing (TIF) for tax year 2020.</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 2021 captured appraised value in Line 18D, enter "0". <sup>9</sup>	\$0
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$1,214,127

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)

## 2021 Tax Rate Calculation Worksheet HARDEMAN CO MEM HOSPITAL DISTRICT

**No-New-Revenue Tax Rate (continued)**

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 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><b>A. Certified values:</b> <span style="float: right;">\$422,213,170</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$422,213,170</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> 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.<sup>14</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>15</sup> <span style="float: right;">+ \$0</span></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)

## 2021 Tax Rate Calculation Worksheet

### HARDEMAN CO MEM HOSPITAL DISTRICT

#### No-New-Revenue Tax Rate (concluded)

19. (cont.)	<b>C. Total value under protest or not certified. Add A and B.</b>	\$0
20.	<b>2021 tax ceilings.</b> 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. <sup>16</sup>	\$0
21.	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$422,213,170
22.	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
23.	<b>Total 2021 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 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 January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$6,440
24.	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$6,440
25.	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$422,206,730
26.	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.2875/\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 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)