2021 Tax Rate Calculation Worksheet
Chillicothe Hospital Dist

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.	**2020 M&O tax rate.** Enter the 2020 M&O tax rate.	$0.0150/$100
29.	**2020 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet*.	$256,451,110
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by $100.	$38,467
31.	**Adjusted 2020 levy for calculating NNR M&O taxes.** A. **2020 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 2020, 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. **M&O taxes refunded for years preceding tax year 2020:** 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 2020. This line applies only to tax years preceding tax year 2020. C. **2020 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 2021 captured appraised value in Line 18D, enter 0.	$0 + $0 - $0

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Chillicothe Hospital Dist

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2020 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.	+/- $0	
	E. **2020 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.	$0	
	F. Add line 30 to line 31E.		$38,467
32.	**Adjusted 2021 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet*.		$229,976,440
33.	**2021 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.0167/$100
34.	**Rate adjustment for state criminal justice mandate.**[23]		
	A. **2021 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.	$0	
	B. **2020 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.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$0/$100

22 [Reserved for expansion]
23 Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet
Chillicothe Hospital Dist

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24]	
	A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	$0
	B. 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
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25]	
	A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	$0
	B. 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
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100
	E. Enter the lessor of C and D. If not applicable, enter 0.	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet
Chillicothe Hospital Dist

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.[26]**	
	A. 2021 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, 2020 and ending on June 30, 2021	$0
	B. 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.	$0
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100
	D. Multiply B by 0.08 and divide by line 32 and multiply by $100.	$0/$100
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	$0/$100
38.	**Adjusted 2021 NNR M&O rate.** Add lines 33, 34D, 35D, 36E, and 37E.	$0.0167/$100
39.	**2021 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **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]	$0.018/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2021 Tax Rate Calculation Worksheet
Chillicothe Hospital Dist

Voter-Approval Tax Rate (concluded)

40.	**Total 2021 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: (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.		
	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.	$200,000	
	B: Subtract **unencumbered fund amount** used to reduce total debt.	-$0	
	C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none).	-$0	
	D: Subtract **amount paid** from other resources.	-$0	
	E: **Adjusted debt.** Subtract B, C and D from A.		$200,000
41.	**Certified 2020 excess debt collections.** Enter the amount certified by the collector.[28]		$53,888
42.	**Adjusted 2021 debt.** Subtract line 41 from line 40E.		$146,112
43.	**2021 anticipated collection rate.**		
	A. Enter the 2021 anticipated collection rate certified by the collector.[29]	95.0000%	
	B. Enter the 2020 actual collection rate.	100.5500%	
	C. Enter the 2019 actual collection rate.	109.5300%	
	D. Enter the 2018 actual collection rate.	90.5100%	
	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]		95.0000%
44.	**2021 debt adjusted for collections.** Divide line 42 by line 43E.		$153,802
45.	**2021 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*		$229,976,440
46.	**2021 debt rate.** Divide line 44 by line 45 and multiply by $100.		$0.0668/$100
47.	**2021 voter-approval tax rate.** Add lines 39 and 46.		$0.0848/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 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)