

## 2021 Tax Rate Calculation Worksheet Gateway GWCD

### 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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
50.	<p><b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p style="text-align: center;">-OR-</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
51.	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$652,201,590
52.	<b>Sales tax adjustment rate.</b> Divide line 50 by line 51 and multiply by \$100.	\$0/\$100
53.	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.0109/\$100
54.	<p><b>2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.</p>	\$0.0109/\$100
55.	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0112/\$100
56.	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 52 from line 55.	\$0.0112/\$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 Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

57.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
58.	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$652,201,590
59.	<b>Additional rate for pollution control.</b> Divide line 57 by line 58 and multiply by 100.	\$0/\$100
60.	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$0.0112/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

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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. <sup>39</sup> 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 2021, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2021 is zero. <sup>40</sup>

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

61.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.003/\$100
62.	<b>2019 unused increment rate.</b> 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 2021, enter zero.	\$0/\$100
63.	<b>2018 unused increment rate.</b> 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 2021, enter zero.	\$0/\$100
64.	<b>2021 unused increment rate.</b> Add lines 61, 62, and 63.	\$0.003/\$100
65.	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$0.0142/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

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### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>43</sup>

<b>66.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0109/\$100
<b>67.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$652,201,590
<b>68.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.	\$0.0766/\$100
<b>69.</b>	<b>2021 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
<b>70.</b>	<b>De minimis rate.</b> Add lines 66,68, and 69.	\$0.0875/\$100

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-New-Revenue tax rate.</b> As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$0.0109/\$100
<b>Voter-approval tax rate.</b> As applicable, enter the 2021 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).	\$0.0142/\$100
<b>De minimis rate.</b> If applicable, enter the de minimis rate from line 70.	\$0.0875/\$100