TNT-856 7-21/8

2021 Tax Rate Calculation Worksheet

CITY OF SCHERTZ

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.

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1.	2020 total taxable value. 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$4,460,730,018
2.	2020 tax ceilings. 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. ²	\$497,035,290
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$3,963,694,728
4.	2020 total adopted tax rate.	\$0.512100/\$100
5.	2020 appraised value. \$2,300,000 A. Original 2020 ARB values: \$2,300,000 B. 2020 values resulting from final court decisions: - \$2,200,000	
	C. 2020 value loss. Subtract B from A. ³	\$100,000
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 dispuated value: -\$0 C. 2020 undisputed value. Subtract B from A.4	\$O}
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$100,000
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
	Add line 3 and line 7.	\$3,963,794,728

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)

No-New-Revenue Tax Rate (continued)

2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
2020 taxable value lost because property first qualified for an exemption in 2021. 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. A. Absolute exemptions. Use 2020 market value: \$1,203,531 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: \$430,961,582	\$32,165,113
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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
Total adjustments for lost value. Add lines 9, 10C and 11C.	\$32,165,113
2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$3,931,629,615
Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$20,133,875
Taxes refunded for years preceding tax year 2020. 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.	\$37,840
Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$20,171,715
	2020 taxable value lost because property first qualified for an exemption in 2021. 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. A. Absolute exemptions. Use 2020 market value: S1,203,531 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: C. Value loss. Add A and 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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: C. Value loss. Subtract B from A. Total adjustments for lost value. Add lines 9, 10C and 11C. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0. Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8. Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100. Taxes refunded for years preceding tax year 2020. 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. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.

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 § 26.03(c) 9 Tex. Tax Code § 26.012(13) 10 Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate (continued)

18.	Total 2021 taxable value on the 2021 certified appra value includes only certified values or certified estimate the total taxable value of homesteads with tax ceilings (of values and includes will deduct in line 20).	
	These homesteads includes homeowners age 65 or old		
ļ	A. Certified values:	\$4,205,887,894	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$0	•
	C. 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	
	D. Tax increment financing: 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. 12	- \$0	
	E. Total 2021 value. Add A and B, then	- ψ0	
	subtract C and D.		\$4,205,887,894
	appraisal roll. A 2021 taxable value of properties under protest. 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. B 2021 value of properties not under protest or included on certified appraisal roll. 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	\$447,388,388	
	on the certified roll. 15	+ \$0	

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)

No-New-Revenue Tax Rate (concluded)

19. (cont.)		\$447,388,388
20.	2021 tax ceilings. 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. 16	\$585,266,544
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$4,068,009,738
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. 19	\$148,715,915
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$148,715,915
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$3,919,293,823
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.5146/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$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)

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.	\$0.3470/\$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.	\$3,963,794,728
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$13,754,367
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 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. This line applies only to tax are preceding tax year 2020. B. 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.	

Voter-Approval Tax Rate (continued)

Approval Tax Itale (continued)	
D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$25,323	\$42.770.000
	\$13,779,690
Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$3,919,293,823
2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.3515/\$100
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	
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.	
multiply by \$100. \$0/\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
	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. D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$25,323 E. Add line 30 to 31D. Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet. 2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100. Rate adjustment for 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. 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. \$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. C. Subtract B from A and divide by line 32 and multiply by \$100.

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

Voter-Approval Tax Rate (continued)

Approval Tax Rate (continued)		
the amount paid by a taxing unit providing for the		
July 1, 2020 and ending on June 30, 2021, less		
purpose.	\$0	
B. 2020 indigent health care expenditures. Enter		
indigent health care for the period beginning on	:	
purpose.	\$0	
	\$0/\$100	
D. Enter the rate calculated in C. If not applicable,	φολφίου	
enter 0.		\$0/\$100
Rate adjustment for county indigent defense compensation. ²⁵		
A. 2021 indigent defense compensation		
individuals for the period beginning on July 1,		
purpose.	\$0	
to provide appointed counsel for indigent		
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	I	
	\$0/\$100	
enter the lessor of C and D. If not applicable, enter 0.		\$0/\$100
	Rate adjustment for indigent health care expenditures. 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0. Rate adjustment for county 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. E. Enter the lessor of C and D. If not applicable,	Rate adjustment for 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0. Rate adjustment for county 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. 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. E. Enter the lessor of C and D. If not applicable,

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

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	
i	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.	į
	· · · · · · · · · · · · · · · · · · ·	
	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	}
1		
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
		\$0/\$100
30.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$0	
	B. Expenditures for public safety in 2020. Enter	1
	the amount of money spent by the municipality for	
	public safety during the preceding fiscal year. \$0	
	C. Subtract B from A and divide by line 32 and	
l i	multiply by \$100. \$0/\$100	
	D. Enter the rate calculated in C. If not applicable,	
	enter 0.	\$0/\$100
39	Adjusted 2021 NNR M&O rate.	
55.	Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.3515/\$100
	, ,	Ţ3,35 :37 \$ 100

26 Tex. Tax Code § 26.0443

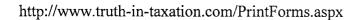
Voter-Approval Tax Rate (continued)

	Approval rax Nate (continued)	
	Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0 B. Divide line 40A by line 32 and multiply by \$100. \$0/\$100 C. Add Line 40B to Line 39.	\$0.3515/ \$ 100
41.	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 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035	\$0.3638/\$100
	Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred	
	taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0/\$100

27 Tex. Tax Code § 26.042(a)

Voter-Approval Tax Rate (continued)

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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Better debt amount. \$6,626,915 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).	
	*** *** ***
	\$6,526,915
Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
Adjusted 2021 debt. Subtract line 43 from line 42E.	\$6,526,915
A. Enter the 2021 anticipated collection rate certified by the collector. 30 100.0000% B. Enter the 2020 actual collection rate. 97.4000% C. Enter the 2019 actual collection rate. 97.7400% D. Enter the 2018 actual collection rate. 99.3800% 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%. ³¹	100.0000%
	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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Before the second of the second or reduce total debt. \$6,626,915 B: Subtract unencumbered fund amount used to reduce total debt. \$50 C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). \$0 D: Subtract amount paid from other resources. \$100,000 E: Adjusted debt. Subtract B, C and D from A. Certified 2020 excess debt collections. Enter the amount certified by the collector. \$9 Adjusted 2021 debt. Subtract line 43 from line 42E. 2021 anticipated collection rate. \$97.400% B. Enter the 2020 actual collection rate. \$97.400% C. Enter the 2019 actual collection rate. \$97.7400% D. Enter the 2018 actual collection rate. \$97.7400% E. If the anticipated collection rate in A is lower than actual collection rate from B, C and D, enter the lowest collection 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



²⁸ Tex. Tax Code § 26.012(7) 29 Tex. Tax Code § 26.012(10) and 16.04(b) 30 Tex. Tax Code § 26.04(b) 31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$6,526,915
47.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,068,009,738
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0.1604/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.5242/\$100
	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	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

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 voterapproval 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.

51.	Taxable Sales. 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. 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
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴	
	-OR-	
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	\$4,068,009,738
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.5146/\$100
56.	2021 NNR tax rate, adjusted for sales tax.	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.5146/\$100
		φυ.ο 140/φ 100
57.	2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.5242/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.5242/\$100

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)

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.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. 37 The taxing unit shall provide its tax assessor-collector with a copy of the letter. 38	\$0
60.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,068,009,738
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.5242/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

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. ³⁹ 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. 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.	\$0.0126/\$100
64.	2019 unused increment rate . 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 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. 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 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0.0126/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.5368/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.0501(a) and (c)

⁴² Tex, Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

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. 44

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. 45

68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.3515/\$100
69.	2021 total taxable value. Enter the amount from line 21 of the No-New-Revenue Tax Rate Worksheet.	\$4,068,009,738
	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.0122/\$100
71.	2021 debt rate. Enter the rate from line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.1604/\$100
72.	De minimis rate. Add lines 68,70, and 71.	\$0.5241/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a) 45 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax). Indicate the line number used: 56

\$0.5146/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue). Indicate the line number used: 67

\$0.5368/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.5241/\$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 accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

Print Here Day / John
Printed Name of Taxing Unit Representative
Sign Here
Taxing Unit Representative
Date 8 / 11 / 2

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SCHERTZ Date: 08/11/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$3,963,794,728
2.2020 total tax rate.	
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.512100
3. Taxes refunded for years preceding tax year 2020.	
Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$37,840
4.Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	
To the result, add Line 3.	\$20,336,433
5.2021 total taxable value. Enter Line 21 of	
the No-New-Revenue Tax Rate Worksheet.	\$4,068,009,738
6. 2021 no-new tax rate.	• .
Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56	
of the Additional Sales Tax Rate Worksheet.	0.514600
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Multiply Line 5 times Line 6 and divide by 100.	\$20,933,978
8.Last year's total levy.	
Sum of line 4 for all funds.	\$20,336,433
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	, , ,
Sum of line 7 for all funds.	\$20,933,978
0.Tax Increase (Decrease).	. , -,-,-
Subtract Line 8 from Line 9.	\$597,545

TNT-856 7-21/8

2021 Tax Rate Calculation Worksheet

CITY OF CIBOLO

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. 2020 total taxable value. 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$2,437,489,578
2. 2020 tax ceilings. 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. ²	\$252,855,751
3. Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$2,184,633,827
4. 2020 total adopted tax rate.	\$0.483500/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$13,048,618 B. 2020 values resulting from final court decisions: -\$13,532,284 C. 2020 value loss. Subtract B from A.3	\$-483,666
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: B. 2020 dispuated value: C. 2020 undisputed value. Subtract B from A.4	\$0
7. 2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$-483,666
2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$2,184,150,161
Add line 3 and line 7.	

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)

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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. A. Absolute exemptions. Use 2020 market value: \$190,184 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: \$39,108,194 C. Value loss. Add A and B.6	\$39,298,378
11.		\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$39,298,378
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$2,144,851,783
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$10,370,358
16.	Taxes refunded for years preceding tax year 2020. 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.	\$23,408
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$10,393,766

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 § 26.03(c) 9 Tex. Tax Code § 26.012(13) 10 Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate (continued)

value includes on the total taxable was the total taxable was a Certified value. A Certified values certified C. Pollution consystem exemproperty ex	clude railroad rolling stock and by the Comptroller's office: Introl and energy storage aption: Deduct the value of appending the current tax year are as pollution control or as esystem property: Int financing: Deduct the 2021 raised value of property taxable wit in a tax increment financing the the 2021 taxes will be to the tax increment fund. Do not sew property value that will be a 23 below. The competition of the competitio	nate of values and includes igs (will deduct in line 20). r older or disabled. ¹¹ \$2,701,134,112 + \$0 - \$0	\$2,701,134,112
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C. Pollution corsystem exem property exem for the first tin energy storage. D. Tax increme captured approperty a taxing ur zone for which deposited into include any nincluded in ling. E. Total 2021 vasubtract C and subtract C and appraisal roll. Total value of properties still the appraisal claimed value, the taxpayer wounder protest,	ntrol and energy storage aption: Deduct the value of appeted for the current tax year are as pollution control or se system property: In financing: Deduct the 2021 raised value of property taxable at in a tax increment financing at the 2021 taxes will be the tax increment fund. Do not sew property value that will be a 23 below. 12 alue. Add A and B, then d D. Operties under protest or not incomplete.	- \$0 - \$0	\$2,701,134,112
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B. 2021 value of included on cappraiser give properties that but are not incomparties that of properties that of properties, tappraised the market value, the preceding the market value exemptions for	value of properties under hief appraiser certifies a list of under ARB protest. The list shows listrict's value and the taxpayer's if any or an estimate of the value is ins. For each of the properties use the lowest of these values. value under protest. properties not under protest or ertified appraisal roll. The chief is taxing units a list of those taxable the chief appraiser knows about luded at appraisal roll certification. es also are not on the list of are still under protest. On this list he chief appraiser includes the appraised value and exemptions fo year and a reasonable estimate of ue, appraised value and the current year. Use the lower sed or taxable value (as	if \$68,385,733 e	

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)

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$68,385,733
20.	2021 tax ceilings. 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. ¹⁶	\$307,807,628
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$2,461,712,217
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$187,397
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$183,826,209
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$184,013,606
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$2,277,698,611
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100.20	\$0.4563/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$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)

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.

units	teot service will cause the NNK tax rate to be higher than the voter-approval tax rate.	
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.2960/\$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.	\$2,184,150,161
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$6,465,084
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 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. This line applies only to tax reinvestment 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.	

Voter-Approval Tax Rate (continued)

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31. (cont.)	C. 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. D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$14,246	\$6,479,330
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$2,277,698,611
33.	2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.2844/\$100
34.	Rate adjustment for 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. Senter the rate calculated in C. If not applicable	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100

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

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. D. Enter the rate calculated in C. If not applicable,	\$0/\$100	·
	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.	·	
	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	40	
	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

Voter-Approval Tax Rate (continued)

	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.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	·
	B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
	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
39.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.2844/\$100

26 Tex. Tax Code § 26.0443

Voter-Approval Tax Rate (continued)

	Approval Tax Nato (continuou)	
40.	Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0 B. Divide line 40A by line 32 and multiply by \$100. \$0/\$100 C. Add Line 40B to Line 39.	\$0.2844/\$100
41.	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 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035	\$0.2943/\$100
D41.	Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred	
	taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0/\$100

27 Tex. Tax Code § 26.042(a)

Voter-Approval Tax Rate (continued)

TO.C.	Approval Tax Nate (continued)	
42.		\$4,415,756
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
44.	Adjusted 2021 debt. Subtract line 43 from line 42E.	\$4,415,756
	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. 30 100.0000% B. Enter the 2020 actual collection rate. 98.9200% C. Enter the 2019 actual collection rate. 98.7500% D. Enter the 2018 actual collection rate. 98.0200% 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%. 31	100.0000%

²⁸ Tex. Tax Code § 26.012(7) 29 Tex. Tax Code § 26.012(10) and 16.04(b) 30 Tex. Tax Code § 26.04(b) 31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$4,415,756
	2021 total taxable value. Enter the amount on line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,461,712,217
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0.1793/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.4736/\$100
	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	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

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 voterapproval 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.

51.	Taxable Sales. 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. Setimates 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
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴	
	-OR-	
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,461,712,217
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.4563/\$100
56.	2021 NNR tax rate, adjusted for sales tax.	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.4563/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.4736/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.4736/\$100

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)

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.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60.	2021 total taxable value. Enter the amount from line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,461,712,217
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.4736/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

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. ³⁹ 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. 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.	\$0.0189/\$100
64.	2019 unused increment rate. 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 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. 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 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0.0189/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.4925/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.0501(a) and (c)
42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
43 Tex. Tax Code § 26.063(a)(1)

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. 44

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. 45

68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.2844/\$100
69.	2021 total taxable value. Enter the amount from line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,461,712,217
	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.0203/\$100
71.	2021 debt rate. Enter the rate from line 48 of the Voter-Approval Tax Rate Worksheet.	\$0.1793/\$100
72.	De minimis rate. Add lines 68,70, and 71.	\$0.484/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a) 45 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax). Indicate the line number used: 56

\$0.4563/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue). Indicate the line number used: 67

\$0.4925/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.484/\$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 accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

Print Here Dary / John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

8/13/21

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF CIBOLO Date: 08/13/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$2,184,150,161
2.2020 total tax rate.	
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.483500
3. Taxes refunded for years preceding tax year 2020.	
Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$23,408
4.Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	
To the result, add Line 3.	\$10,583,774
5.2021 total taxable value. Enter Line 21 of	** ***
the No-New-Revenue Tax Rate Worksheet.	\$2,461,712,217
6.2021 no-new tax rate.	
Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56	0.456200
of the Additional Sales Tax Rate Worksheet.	0.456300
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	£11 222 702
Multiply Line 5 times Line 6 and divide by 100.	\$11,232,793
8.Last year's total levy. Sum of line 4 for all funds.	\$10,583,774
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	\$10,383,774
Sum of line 7 for all funds.	\$11,232,793
10. Tax Increase (Decrease).	Ψ11,232,793
Subtract Line 8 from Line 9.	\$649,019
Substant Bille o Noil Bille 5.	φυτο,στο

TNT-856 7-21/8

2021 Tax Rate Calculation Worksheet

CITY OF SELMA

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.	2020 total taxable value. 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$1,465,559,837
2.	2020 tax ceilings. 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. ²	\$69,892,116
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$1,395,667,721
4.	2020 total adopted tax rate.	\$0.196800/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$165,400,841 B. 2020 values resulting from final court decisions: -\$160,048,780 C. 2020 value loss. Subtract B from A.3	\$5,352,061
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: B. 2020 dispuated value: C. 2020 undisputed value. Subtract B from A.4	\$0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$5,352,061
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$1,401,019,782
	<u> </u>	

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)

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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. A. Absolute exemptions. Use 2020 market value: \$55,002 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$3,825,749 C. Value loss. Add A and B.6	\$3,880,751
11.	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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$3,880,751
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$1,397,139,031
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$2,749,569
16.	Taxes refunded for years preceding tax year 2020. 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.	\$13,890
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$2,763,459

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 § 26.03(c) 9 Tex. Tax Code § 26.012(13) 10 Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate (continued)

	Tax rate (continued)		
18.	Total 2021 taxable value on the 2021 certified appraisal roll to value includes only certified values or certified estimate of values the total taxable value of homesteads with tax ceilings (will deduce the total taxable value of homesteads with tax ceilings (will deduce the total taxable value of homesteads age 65 or older or disage.)	and includes ct in line 20).	
		51,382,993,440	
	• • • • • • • • • • • • • • • • • • • •	1,302,883,440	
	B. Counties: Include railroad rolling stock		
	values certified by the Comptroller's office:	+ \$0	
	C. 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	-
	D. Tax increment financing: 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. 12	- \$0	
	E. Total 2021 value. Add A and B, then	7.	
	subtract C and D.		\$1,382,993,440
	Subtract Gara B.		\$ 1,002,000,110
19.	Total value of properties under protest or not included on ce appraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief 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. 15	\$90,004,214 + \$0	

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)

No-New-Revenue Tax Rate (concluded)

110 1101	NO-NEW-INEVENIUE Tax Nate (Concluded)		
19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$90,004,214	
20.	2021 tax ceilings. 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. ¹⁶	\$78,173,974	
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$1,394,823,680	
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0	
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. 19	\$47,535,282	
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$47,535,282	
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$1,347,288,398	
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.2051/\$100	
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$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)

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.	\$0.0798/\$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	\$1,401,019,782
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$1,118,013
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 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. This line applies only to tax years preceding tax year 2020. B. 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.	

Voter-Approval Tax Rate (continued)

31. (cont.)	C. 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	
	D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$6,214 E. Add line 30 to 31D.	\$1,124,227
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$1,347,288,398
	2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.0834/\$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.	
	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

Voter-Approval Tax Rate (continued)

	Approval Tax Tato (continuou)		
35.	Rate adjustment for indigent health care expenditures. ²⁴		
1	A. 2021 indigent health care expenditures. Enter		
ì	the amount paid by a taxing unit providing for the		
-	maintenance and operation cost of providing		
1	indigent health care for the period beginning on		
1	July 1, 2020 and ending on June 30, 2021, less		
1	any state assistance received for the same	60	
l l	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,		
1	enter 0.		\$0/\$100
36	Rate adjustment for county indigent defense compensation. ²⁵		- · · · · · · · · · · · · · · · · · · ·
30.	A 2021 indigent defense compensation		
ŀ	expenditures. Enter the amount paid by a county		
ŀ	to provide appointed counsel for indigent		
ľ	individuals for the period beginning on July 1,		
į	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		
1	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		
1	purpose.	\$0	i
1	C. Subtract B from A and divide by line 32 and	ΨΟ	
1	multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.05 and divide by line 32 and	φοιφίου	
	multiply by \$100.	\$0/\$100	
	E. Enter the lessor of C and D. If not applicable,	ψονψ του	
	enter 0.		\$0/\$100
L	Sinoi G.		

24 Tex. Tax Code § 26,0442 25 Tex. Tax Code § 26,0442

http://www.truth-in-taxation.com/PrintForms.aspx

Voter-Approval Tax Rate (continued)

37	Rate adjustment for county hospital expenditures. ²⁶		,
5 7.	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	4.
	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.	Rate adjustment for defunding municipality. This adjustment only municipality that is considered to be a defunding municipality for the under Chapter 109, Local Government Code. Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 written determination by the Office of the Governor. See Tax Code 2 information.	e current tax year overnment Code 00 and includes a	
	A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$0	
	B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$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
39.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.		\$0.0834/\$100
	<u> </u>		

26 Tex. Tax Code § 26.0443

Voter-Approval Tax Rate (continued)

27 Tex. Tax Code § 26.042(a)

Voter-Approval Tax Rate (continued)

42.	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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount. \$2,369,913 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)\$100,000 D: Subtract amount paid from other resources\$584,999 E: Adjusted debt. Subtract B, C and D from A.	\$1,694,014
		\$1,684,914
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
44.	Adjusted 2021 debt. Subtract line 43 from line 42E.	\$1,684,914
45.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ B. Enter the 2020 actual collection rate. C. Enter the 2019 actual collection rate. D. Enter the 2018 actual collection rate. 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%. ³¹	100.0000%

²⁸ Tex. Tax Code § 26.012(7) 29 Tex. Tax Code § 26.012(10) and 16.04(b) 30 Tex. Tax Code § 26.04(b) 31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$1,684,914
47.	2021 total taxable value. Enter the amount on line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,394,823,680
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0.1207/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.2946/\$100
D49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	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

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 voterapproval 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.

51.	Taxable Sales. 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. Setimates 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
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.34	
	-OR-	
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$1,312,046
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,394,823,680
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0.094/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.2051/\$100
56.	2021 NNR tax rate, adjusted for sales tax.	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	· \$0.2051/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.2946/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.2006/\$100

³² Tex. Tax Code § 26.041(d)

³² Tex. Tax Code § 26.041(a) 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)

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.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,394,823,680
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.2006/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

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. ³⁹ 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. 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.	\$0.0153/\$100
64.	2019 unused increment rate. 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 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. 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 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0.0153/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.2159/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.050 I(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022 43 Tex. Tax Code § 26.063(a)(1)

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. 44

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. 45

	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.0834/\$100
	2021 total taxable value. Enter the amount from line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,394,823,680
	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.0358/\$100
71.	2021 debt rate. Enter the rate from line 48 of the Voter-Approval Tax Rate Worksheet	\$0.1207/\$100
72.	De minimis rate. Add lines 68,70, and 71.	\$0.2399/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a) 45 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax). Indicate the line number used: 56

\$0.2051/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue). Indicate the line number used: 67

\$0.2159/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.2399/\$100

TNT-883 05-20

The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF SELMA last year to the taxes proposed to the be imposed on the average residence homestead by CITY OF SELMA this year.

		2020	2021	Change
Total tax rate (\$100 of value)		\$0.1968	\$0.1968	0.00% increase
Average home taxable value	stead	\$219,713	\$229,230	4.33% increase
Tax on averag homestead	e	\$432	\$451	4.39% increase
Total tax levy of properties	on all	\$2,749,569	\$2,745,013	0.16% decrease

For assistance with tax calculations, please contact the tax assessor for CITY OF SELMA at 830-303-8850 or daryl.john@co.guadalupe.tx.us.

TNT-883 05-20

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.1968 per \$100 valuation has been proposed by the governing body of CITY OF SELMA.

PROPOSED TAX RATE

\$0.1968 per \$100

NO-NEW-REVENUE TAX RATE

\$0.2051 per \$100

VOTER-APPROVAL TAX RATE

\$0.2159 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for CITY OF SELMA from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that CITY OF SELMA may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF SELMA is not proposing to increase property taxes for the 2021 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 16, 2021 at 5:30 AM at 9375 Corporate Dr. Selma, Tx. 78154.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF SELMA is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting City of Selma of CITY OF SELMA at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Name of person preparing this notice:

Position:

Date prepared:

TNT-212 08-20/18

Notice About 2021 Tax Rates

Property Tax Rates in CITY OF SELMA. This notice concerns the 2021 property tax rates for CITY OF SELMA. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate:	\$0.205100/\$100
This year's voter-approval tax rate:	\$0.2159/\$100
To see the full calculations, please visit	for a copy of the Tax Rate Calculation Worksheet.
Unencumbered Fund Balances:	

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund Balance \$0

Current Year Debt Service:

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
CoO2008	\$455,000	\$124,593	\$0	\$579,593
CoO2015	\$445,000	\$225,087	\$0	\$670,087
CoO2016	\$125,000	\$11,160	\$0	\$136,160
CoO2019	\$215,000	\$173,302	\$0	\$388,302
Go Refunding Bonds 2021	\$430,000	\$19,467	\$0	\$449,467
Tax Notes Series 2021	\$130,000	\$16,304	\$0	\$146,304
Total required for 2021 debt service				\$2,369,913
- Amount (if any) paid from funds listed in t	unencumbered funds			\$100,000
- Amount (if any) paid from other resources				\$584,999
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$1,684,914
+ Amount added in anticipation that the taxin	ng unit will collect on	ly 100.000000% o	f its taxes in 2021	\$0
= Total Debt Levy				\$1,684,914

Voter-Approval Tax Rate Adjustments

Eligible County Hospital Expenditures

The CITY OF SELMA spent \$0 from July 1, 2020 to June 30, 2021 on expenditures to maintain and operate an eligible county hospital. In the preceding year, the CITY OF SELMA spent \$0 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$0. This increased the voter-approval tax rate by \$0.0000/\$100 to recoup the increased expenditures.

Tax Levy:

This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year:

This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year:

This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY:

All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

CITY OF SELMA Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's</u> tax levy of 2,746,674	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 2,860,783
Last Year's Tax Rate	0.196800	\$2,745,013	\$-1,661	\$-115,770
No-New-Revenue Tax Rate	0.205100	\$2,860,783	\$114,109	\$(
Notice & Hearing Limit	0.205100	\$2,860,783	\$114,109	\$6
Voter-Approval Tax Rate	0.215900	\$3,011,424	\$264,750	\$150,64
Proposed Tax Rate	0.196800	\$2,745,013	\$-1,661	\$-115,770
No-New-Revenue Tax Rate Inc	rease in Cents pe		114,109	
0,50	0,210100	2,930,525	183,850	69,74
1.00	0,215100	3,000,266	253,592	139,48
1.50	0.220100	3,070,007	323,333	209,22
2,00	0.225100	3,139,748	393,074	278,96
2.50	0.230100	3,209,489	462,815	348,70
3.00	0.235100	3,279,230	532,556	418,44
3,50	0.240100	3,348,972	602,298	488,18
4.00	0.245100	3,418,713	672,039	557,92
4.50	0.250100	3,488,454	741,780	627,67
5,00	0,255100	3,558,195	811,521	697,41
5.50	0.260100	3,627,936	881,262	767,15
6.00	0.265100	3,697,678	951,004	836,89
6.50	0.270100	3,767,419	1,020,745	906,63
7.00	0.275100	3,837,160	1,090,486	976,37
7.50	0.280100	3,906,901	1,160,227	1,046,11
8.00	0.285100		1,229,968	1,115,85
8,50	0.290100	<u> </u>	1,299,709	1,185,60
9.00	0.295100	4,116,125	1,369,451	1,255,34
9,50	0,300100		1,439,192	1,325,08
10.00	0.305100		1,508,933	1,394,82
10.50	0.310100	<u> </u>	1,578,674	1,464,56
11.00	0.315100	<u> </u>	1,648,415	1,534,30
11.50	0.320100	4,464,831	1,718,157	1,604,04
12.00	0.325100		1,787,898	1,673,78
12,50	0.330100		1,857,639	1,743,53
13.00	0.335100		1,927,380	1,813,27
13.50	0.340100		1,997,121	1,883,01
14.00	0.345100	4,813,537	2,066,862	1,952,75

4,883,278

2,136,604

0.350100

14.50

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SELMA

Date: 08/11/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,401,019,782
2.2020 total tax rate.	
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.196800
3. Taxes refunded for years preceding tax year 2020.	
Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$13,890
4.Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	
To the result, add Line 3.	\$2,771,097
5.2021 total taxable value. Enter Line 21 of	
the No-New-Revenue Tax Rate Worksheet.	\$1,394,823,680
6.2021 no-new tax rate.	
Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56	
of the Additional Sales Tax Rate Worksheet.	0.205100
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Multiply Line 5 times Line 6 and divide by 100.	\$2,860,783
8.Last year's total levy.	^
Sum of line 4 for all funds.	\$2,771,097
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	40.040.700
Sum of line 7 for all funds.	\$2,860,783
10.Tax Increase (Decrease).	MDC 505
Subtract Line 8 from Line 9.	\$89,686

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 accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date 8-11.21

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

TNT-859 07-21/7

2021 Tax Rate Calculation Worksheet

NAVARRO I.S.D.

No-New-Revenue Tax Rate

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.

iouid declease.	
2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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. 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).1	\$1,130,972,642
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. ²	\$138,388,331
Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$992,584,311
2020 total adopted tax rate.	1.262300/\$100
2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: -\$0 C. 2020 value loss. Subtract B from A:3	\$0
2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A: ⁴	\$0
2020 Chapter 42-related adjusted values. Add line 5 and 6.	\$0
2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and 7.	\$992,584,311
2020 taxable value of property in territory the school deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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. 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. Ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1. 2020 total adopted tax rate. 2020 total adopted tax rate. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: \$0 C. 2020 value loss. Subtract B from A.3 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: \$0 C. 2020 undisputed value. Subtract B from A.4 2020 Chapter 42-related adjusted values. Add line 5 and 6. 2020 taxable value of property in territory the school deannexed after January 1, 2020.

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)

⁵ Tex. Tax Code § 26.012(15)

No-New-Revenue Tax Rate (continued)

	()	
	2020 taxable value lost because property first qualified for an exemption in 2021. 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-intransit, or 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. A. Absolute exemptions. Use 2020 market value: B. Partial exemptions. 2021 exemption amount, or 2021 percentage exemption times 2020 value: C. Value loss. Add A and B:6 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. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: \$0 C. Value loss. Subtract B from A:7	\$8,268,076
		\$0
12.	Total adjustments for lost value. Add lines 9, 10C, and 11C.	\$8,268,076
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$984,316,235
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$12,425,023
	Taxes refunded for years preceding tax year 2020: Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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.	\$19,321
	Adjusted 2020 levy with refunds. Add line 14 and line 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 2020 from the result.	\$12,444,344

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 § 26.012(13)

No-New-Revenue Tax Rate (continued)

17.	Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. These homesteads include homeowners age 65 or older or disabled. The homesteads include homeowners age 65 or older or disabled. The homesteads include homeowners age 65 or older or disabled. The homesteads include h	\$1,224,180,023
18.	appraisal roll. 12 A. 2021 taxable value of properties under protest. 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. B. 2021 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 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 C. Total value under protest or not certified. Add A	
	and B.	\$22,833,204

¹⁰ Tex. Tax Code § 26.012, 26.04(c-2)
11 Tex. Tax Code § 26.012(6)
12 Tex. Tax Code § 26.012(c) and (d)
13 Tex. Tax Code § 26.012(c)
14 Tex. Tax Code § 26.012(d)

No-New-Revenue Tax Rate (concluded)

19.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$163,986,103
20.	2021 total taxable value. Add lines 17C and 18C. Subtract line 19.	\$1,083,027,124
21.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22.	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 school district after Jan. 1, 2020, and be located in a new improvement.	\$38,201,739
23.	Total adjustments to the 2021 taxable value. Add lines 21 and 22.	\$38,201,739
24.	Adjusted 2021 taxable value. Subtract line 23 from line 20.	\$1,044,825,385
25.	2021 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$1.191/\$100
	<u> </u>	

15 Tex. Tax Code § 26.012(6)(B)

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. Most school districts calculate a voter-approval tax rate that is split into three separate rates. ¹⁸

- 1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- 2. Enrichment Tax Rate (DTR):²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- 3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district'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 MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. ²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.

Districts should review information from TEA when calculating their voter-approval rate.

16 [Reserved for Expansion]
17 [Reserved for Expansion]
18 Tex. Tax Code § 26.08(n)
19 Tex. Edu. Code § 48.2551(a)(3)
20 Tex. Tax Code § 26.08(j) and Tex. Edu. Code § 45.0032
21 Tex. Edu. Code § 48.202(a-1)(2) and 48.202(f)
22 Tex. Edu. Code § 45.0021(a)
23 Tex. Edu. Code § 11.184(b)
24 Tex. Edu. Code § 11.184(b-1)

Voter-Approval Tax Rate (continued)

26.	2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$0.8393
27.	2021 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶ A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$0.1059 B. Enter \$.05 per \$100 of taxable value \$0.0500	\$0.1059
28.	2021 maintenance and operations (M&O) tax rate (TR). Add lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁷	\$0.9452
29.	Total 2021 debt to be paid with property 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 school district's budget as M&O expenses. A:Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. B: Subtract unencumbered fund amount used to reduce total debt. C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$0 D: Adjust debt: Subtract B and C from A.	\$2,766,265

²⁵ Tex. Edu. Code § 48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code § 26.08(n)(2) 27 Tex. Edu. Code § 45.003(e) 28 Tex. Tax Code § 26.012(7)

Voter-Approval Tax Rate (concluded)

	Approval Tax Nate (concluded)	
30.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
31.	Adjusted 2021 debt. Subtract line 30 from line 29D.	\$2,766,265
32.	2021 anticipated collection rate. 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%. 30 A: Enter the 2021 anticipated collection rate certified by the collector. 31 100.0000% B: Enter the 2020 actual collection rate. 98.0700% C: Enter the 2019 actual collection rate. 97.3500% D: Enter the 2018 actual collection rate. 98.0400%	
		100.00078
33.	2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.	\$2,766,265
34.	2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet.	\$1,083,027,124
35.	2021 debt rate. Divide line 33 by line 34 and multiply by \$100.	\$0.2554/\$100
36.	2021 voter-approval tax rate. Add lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.	\$1.2006/\$100

29 Tex. Tax Code § 26.0012(10) and 26.04(b) 30 Tex. Tax Code § 26.04(h),(h-1), and (h-2) 31 Tex. Tax Code § 26.04(b)

32 Tex. Tax Code § 26.08(g)

Voter-Approval Rate Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ ³³ . The school district shall provide its tax assessor with a copy of the letter ³⁴ .	\$0
38.	2021 total taxable value. Enter the amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,083,027,124
	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
	2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.2006/\$100

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042 (e).

41.	2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$1.2623/\$100
42.	2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$1.2846/\$100
43.	Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$-0.0223/\$100
44.	2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$1.2229/\$100

³⁵ Tex. Tax Code § 26.042(f) and Tex. Edu. Code § 45.0032(d)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	
Enter the 2021 NNR tax rate from line 25.	\$1.191/\$100
Voter-Approval Tax Rate	
As applicable, enter the 2021 voter-approval tax rate from line 36, line 40, or line 44. Indicate the line number used: 44	\$1.2229/\$100

School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

DaylJohn

Printed Name of School District Representative

Sign Here

School District Representative

Date

8-13-2021

³⁶ Tex. Tax Code § 26.04(c)

Date: 08/13/2021

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: NAVARRO I.S.D.

	(
1.2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$992,584,311
2.2020 total tax rate.	
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	1.262300
3. Taxes refunded for years preceding tax year 2020.	
Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$19,321
4.Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	
To the result, add Line 3.	\$12,548,713
5.2021 total taxable value. Enter Line 20 of	
the No-New-Revenue Tax Rate Worksheet.	\$1,083,027,124
6.2021 no-new revenue tax rate.	
Enter line 25 of the No-New-Revenue Tax Rate Worksheet or Line 54	****
of the Additional Sales Tax Rate Worksheet.	1.191000
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Multiply Line 5 times Line 6 and divide by 100.	\$12,898,853
8. Last year's total levy.	
Sum of line 4 for all funds.	\$12,548,713
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Sum of line 7 for all funds.	\$12,898,853
10.Tax Increase (Decrease).	
Subtract Line 8 from Line 9.	\$350,140

NAVARRO I.S.D. Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the voterapproval tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's</u> tax levy of \$12,529,392.	Additional Tax Levy Compared to no-new- revenue tax rate levy of \$12,898,853
Last Year's Tax Rate	1.262300	\$13,671,051	\$1,141,660	\$772,198
Voter-Approval Tax Rate	1.200600	\$13,002,824	\$473,432	\$103,971
Proposed Tax Rate	0.000000	\$0	\$-12,529,392	\$-12,898,853

Last Year Tax Rate Increase in Cents per \$100

0.00	1,262300	13,671,051	1,141,660	772,198
0.50	1.267300	13,725,203	1,195,811	826,350
1.00	1.272300	13,779,354	1,249,962	880,501
1.50	1.277300	13,833,505	1,304,114	934,652
2.00	1.282300	13,887,657	1,358,265	988,804
2.50	1.287300	13,941,808	1,412,416	1,042,955
3.00	1,292300	13,995,960	1,466,568	1,097,106
3.50	1.297300	14,050,111	1,520,719	1,151,258
4.00	1.302300	14,104,262	1,574,870	1,205,409
4.50	1,307300	14,158,414	1,629,022	1,259,561
5.00	1.312300	14,212,565	1,683,173	1,313,712
5.50	1.317300	14,266,716	1,737,325	1,367,863
6.00	1.322300	14,320,868	1,791,476	1,422,015
6,50	1.327300	14,375,019	1,845,627	1,476,166
7.00	1.332300	14,429,170	1,899,779	1,530,317
7.50	1.337300	14,483,322	1,953,930	1,584,469
8.00	1.342300	14,537,473	2,008,081	1,638,620
8.50	1.347300	14,591,624	2,062,233	1,692,771
9.00	1.352300	14,645,776	2,116,384	1,746,923
9.50	1.357300	14,699,927	2,170,535	1,801,074
10.00	1.362300	14,754,079	2,224,687	1,855,225
10.50	1.367300	14,808,230	2,278,838	1,909,377
11.00	1.372300	14,862,381	2,332,989	1,963,528
11.50	1,377300	14,916,533	2,387,141	2,017,680
12.00	1.382300	14,970,684	2,441,292	2,071,831
12.50	1.387300	15,024,835	2,495,444	2,125,982
13,00	1.392300	15,078,987	2,549,595	2,180,134
13.50	1.397300	15,133,138	2,603,746	2,234,285
14.00	1.402300	15,187,289	2,657,898	2,288,436
14.50	1.407300	15,241,441	2,712,049	2,342,588

Tax Levy:

This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year:

This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year:

This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY:

All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2021 Tax Rate Calculation Worksheet

chool Districts without Chapter 313 Agreements

MARION INDEPENDENT SCHOOL DISTRICT

School District's Name

Phone (area code and number)

Date: 08/02/2021 11:27 AM

www.marionsid.net

(830) 914-2803

School District's Website Address

211 W Otto St., Marion, TX 78124

School District's Address, City, State, ZIP Code

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet*, *School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA ien completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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. 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).	\$810,719,370
2. 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	\$115,477,318
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$695,242,052
4. 2020 total adopted tax rate .	\$1.3855/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:	
A. Original 2020 ARB Values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A.	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	·
	\$0
C. 2020 undisputed value. Subtract B from A.	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5 and 6.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$695,242,052
9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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, or 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.	
A. Absolute exemptions. Use 2020 market value:	\$585,9 55
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$10,658,979
C. Value loss. Add A and B.	\$11,244,934
11. 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. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$11,244,934
13. Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	\$683,997,118
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$9,476,780
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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.	\$27,988
16. Adjusted 2020 levy with refunds. Add Lines 14 and 15.	\$9,504,768

Note: If the governing body of the school district governs a junior college district in a county	
yith a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.	
17. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled.	
A. Certified values only: ³	\$967,550,793
B. Pollution control and energy storage 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 2021 value. Subtract B from A.	\$967,550,793
18. Total value of properties under protest or not included on certified appraisal roll.	
A. 2021 taxable value of properties under protest. 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.	\$28,489,283
. 2021 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 in the appraisal roll certification. These properties are also 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.	\$0
C. Total value under protest or not certified: Add A and B.	\$28,489,283
19. 2021 tax ceilings Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$137,194,284
20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$858,845,792
21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22. Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 attermined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	\$118,881,611
23. Total adjustments to the 2021 taxable value. Add Lines 21 and 22.	\$118,881,611

24. Adjusted 2021 taxable value. Subtract Line 23 from Line 20.	\$739,964,181
25. 2021 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.2844/\$100

¹Tex. Tax Code Section 26.012(14) ²Tex. Tax Code Section 26.012(6) ³Tex. Tax Code Section 26.012(6) ⁴Tex. Tax Code Section 26.012(6)(A)(i) ⁵Tex. Tax Code Section 26.012(6)(A)(ii)

SECTION 2: 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 grate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.

- 1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.
- 2. **Enrichment Tax Rate (DTR):** A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.
- 3. **Debt Rate:** The debt tax rate includes the debt service necessary to pay the school district'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 MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.

Districts should review information from TEA when calculating their voter-approval rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
6. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.8220/\$100
27. 2021 enrichment tax rate (DTR). Enter the greater of A and B. A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f)	\$0.1383
B. \$0.05 per \$100 of taxable value.	\$0.1383
28. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.9603/\$100
29. Total 2021 debt to be paid with property 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 school district's budget as M&O expenses.	
A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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 syments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here:	

Enter debt amount:	\$3,106,122
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$0
D. Adjust debt: Subtract B and C from A.	\$3,106,122
30. Certified 2020 excess debt collections. Enter the amount certified by the collector.	\$0
31. Adjusted 2021 debt. Subtract line 30 from line 29D.	\$3,106,122
32. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%	100.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	97.82%
C. Enter the 2019 actual collection rate	99.16%
D. Enter the 2018 actual collection rate	99.91%
33. 2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result.	\$3,106,122
34. 2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$858,845,792
35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.	\$0.3616/\$100
36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.	\$1.3219/\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$0
38. 2021 total taxable value. Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$858,845,792
39. Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
40. 2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.3219/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. 35 As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Prior Year Disaster Adjustment Worksheet	Amount/Rate
41. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	N/A
42. 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
43. Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	N/A
44. 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate

Enter the 2021 NNR tax rate from Line 25.

\$1.2844

Voter-Approval Tax Rate

As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44.

\$1.3219

Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

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Printed Name of School District Representative

sign here

School District Representative

Date

8/2/21

2021 Tax Rate Calculation Worksheet School Districts without Chapter 313 Agreements

Seguin Independent School District

School District's Name

1221 E. Kingsbury

School District's Address, City, State, ZIP Code

Date: 08/18/2021 03:04 PM

(830) 401-8622

Phone (area code and number)

www.seguin.k12.tx.us

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate	
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.	
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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. 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).	\$5,019,484,446
2. 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	\$633,859,820
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$4,385,624,626
4. 2020 total adopted tax rate .	\$1.361400/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value: A. Original 2020 ARB Values:	\$3,730,264,623
B. 2020 values resulting from final court decisions:	\$3,943,107,433
C. 2020 value loss. Subtract B from A.	\$-212,842,810
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25: A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5 and 6.	\$-212,842,810
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.	\$4,172,781,816

Add Line 3 and Line 7.	
9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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, or 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.	
A. Absolute exemptions. Use 2020 market value:	\$0
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	, \$0
C. Value loss. Add A and B.	\$0
11. 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. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	Ψ0
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$0
13. Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	\$4,172,781,816
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$56,808,251
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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.	\$0
16. Adjusted 2020 levy with refunds. Add Lines 14 and 15. 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 2020 from the result.	\$56,808,251
17. Total 2021 taxable value on the 2021 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 include homeowners age 65 or older or disabled.	
A. Certified values only: ³	\$4,444,488,072
B. Pollution control and energy storage 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 2021 value. Subtract B from A.	\$4,444,488,072
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18. Total value of properties under protest or not included on certified appraisal roll.	
A. 2021 taxable value of properties under protest. 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.	\$149,346,909
B. 2021 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 in the appraisal roll certification. These properties are also 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.	\$0
C. Total value under protest or not certified: Add A and B.	
	\$149,346,909
19. 2021 tax ceilings Enter 2021 total taxable value of homesteads with tax ceilings. These	\$736,759,561
include the homesteads of homeowners age 65 or older or disabled. ⁴ 20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$3,857,075,420
21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	ψ3,037,073,420
Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22. Total 2021 taxable value of new improvements and new personal property located	
in new improvements. 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	\$0
determined. New personal property in a new improvement must have been brought into the	
school district after Jan. 1, 2020, and be located in a new improvement.	
23. Total adjustments to the 2021 taxable value. Add Lines 21 and 22.	\$0
24. Adjusted 2021 taxable value. Subtract Line 23 from Line 20.	\$3,857,075,420
25. 2021 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.472832/\$100

¹Tex. Tax Code Section 26.012(14) ²Tex. Tax Code Section 26.012(6) ³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i) ⁵Tex. Tax Code Section 26.012(6)(A)(ii)

SECTION 2: 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. Most school districts calculate a voter-approval tax rate that is split into three separate rates.

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.
- 2. Enrichment Tax Rate (DTR): A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.
- 3. **Debt Rate:** The debt tax rate includes the debt service necessary to pay the school district'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 MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.

Districts should review information from TEA when calculating their voter-approval rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
26. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.839600/\$100
27. 2021 enrichment tax rate (DTR). Enter the greater of A and B.	\$0.060000
A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f)	
B. \$0.05 per \$100 of taxable value.	\$0.060000
28. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27.	
Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.899600/\$100
29. Total 2021 debt to be paid with property 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 school district's budget as M&O expenses.	
A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only	
amounts that will be paid from property tax revenue. Do not include appraisal district budge payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021	
verify if it meets the amended definition of debt before including it here:	
Enter debt amount:	\$14,851,319
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract state aid received for paying principal and interest on debt for facilities through	\$0
the existing debt allotment program and/or instructional facilities allotment program.	
- · ·	\$14,851,319

30. Certified 2020 excess debt collections. Enter the amount certified by the collector. 31. Adjusted 2021 debt. Subtract line 30 from line 29D. 32. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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% A. Enter the 2021 anticipated collection rate certified by the collector: B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 33. 2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. 36. 1021 voter-approval tax rate. Adds lines 28 and 35. 37. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.		
31. Adjusted 2021 debt. Subtract line 30 from line 29D. 32. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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% A. Enter the 2021 anticipated collection rate certified by the collector: B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate D. Enter the 2018 actual collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	D. Adjust debt: Subtract B and C from A.	
32. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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% A. Enter the 2021 anticipated collection rate certified by the collector: B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate D. Enter the 2018 actual collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 33. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	30. Certified 2020 excess debt collections. Enter the amount certified by the collector.	\$0
If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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% A. Enter the 2021 anticipated collection rate certified by the collector: B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate D. Enter the 2018 actual collection rate D. Enter the 2018 actual collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 33. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	31. Adjusted 2021 debt. Subtract line 30 from line 29D.	\$14,851,319
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% A. Enter the 2021 anticipated collection rate certified by the collector: B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 33. 2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	32. 2021 anticipated collection rate.	96.91%
A. Enter the 2021 anticipated collection rate certified by the collector: B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate	
A. Enter the 2021 anticipated collection rate certified by the collector: B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate D. Enter the 2018 actual collection rate D. Enter the 2018 actual collection rate 96.50% 33. 2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's		
B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 96.50% 33. 2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	prior three years, enter the rate from A. Note that the rate can be greater than 100%	
C. Enter the 2019 actual collection rate D. Enter the 2018 actual collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	A. Enter the 2021 anticipated collection rate certified by the collector:	96.91%
D. Enter the 2018 actual collection rate 33. 2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	B. Enter the 2020 actual collection rate	96.91%
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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	C. Enter the 2019 actual collection rate	96.50%
Note: If the governing body of the school district governs a junior college district in a scounty with a population of more than two million, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	D. Enter the 2018 actual collection rate	96.50%
county with a population of more than two million, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	33. 2021 debt adjusted for collections. Divide line 31 by line 32.	
body proposes to dedicate to the junior college district in 2021 to the result. 34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's		\$15 224 957
34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate Worksheet. 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's		\$13,324,637
Worksheet. \$3,857,075,420 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. \$0.397318/\$100 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's \$1.296918/\$100	body proposes to dedicate to the junior college district in 2021 to the result.	
35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. \$0.397318/\$100 36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's \$1.296918/\$100	34. 2021 total taxable value. Enter amount on line 20 of the No-New-Revenue Tax Rate	\$2 857 075 A20
36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's \$1.296918/\$100	Worksheet.	\$3,637,073,420
If the school district received distributions from an equalization tax imposed under former \$1.296918/\$100 Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.	\$0.397318/\$100
Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's \$\int_{\pi 1.296918/\pi 100}\$	36. 2021 voter-approval tax rate. Adds lines 28 and 35.	
Chapter 18, Education Code, and the NNR tax rate as of the date of the county unit system's	If the school district received distributions from an equalization tax imposed under former	\$1.206019/ \$100
abolition to the sum of Lines 28 and 35.	Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's	\$1.290918/\$100
	abolition to the sum of Lines 28 and 35.	The state of the s

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$0
38. 2021 total taxable value. Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$3,857,075,420
39. Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
40. 2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.296918/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. 35 As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Prior Year Disaster Adjustment Worksheet	Amount/Rate
41. 2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	N/A
42. 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
43. Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	N/A
44. 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate

Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate

School District Representative

As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44.

\$1.296918

\$1.472832

Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

print here Anthony Hillberg	
Printed Name of School District Representative	
sign here Tony Hillberg	08/18/2021
School District Representative	Date

2021 Tax Rate Calculation Worksheet

chool Districts without Chapter 313 Agreements

Schertz-Cibolo-Universal City Independent School District

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

Date: 08/10/2021 10:15 AM

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet*, *School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal divice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

ECTION 1: No-New-Revenue Tax Rate

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.

No-New-Revenue Tax Ra	te Worksheet	Amount/Rate
today. Include any adjustme third over-appraisal correct adjustments. Exclude any p	e. Enter the amount of 2020 taxable value on the 2020 tax roll nents since last year's certification; exclude one-fourth and one-tions made under Tax Code Section 25.25(d) from these property value subject to an appeal under Chapter 42 as of July 25 in Line 6). This total includes the taxable value of homesteads act in Line 2).	\$6,454,412,483
	2020 total taxable value of homesteads with tax ceilings. These homeowners age 65 or older or disabled	\$736,521,422
3. Preliminary 2020 adjus	sted taxable value. Subtract Line 2 from Line 1.	\$5,717,891,061
4. 2020 total adopted tax i	rate .	\$1.410640/\$100
5. 2020 taxable value lost appraised value: A. Original 2020 ARB Va	because court appeals of ARB decisions reduced 2020	\$46,306,552
3. 2020 values resulting fr	rom final court decisions:	\$36,190,137
C. 2020 value loss. Subtrac	ct B from A.	\$10,116,415

6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25: A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A.	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5 and 6.	\$10,116,415
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$5,728,007,476
9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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, or 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.	
A. Absolute exemptions. Use 2020 market value:	\$1,454,031
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$101,524,719
C. Value loss. Add A and B.	\$102,978,7 50
11. 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. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$185,422
B. 2021 productivity or special appraised value:	\$4,450
C. Value loss. Subtract B from A.	\$180,972
12. Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$103,159,722
13. Adjusted 2020 taxable value. Subtract Line 12 from Line 8.	\$5,624,847,754
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$79,346,352
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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.	\$312,247
16. Adjusted 2020 levy with refunds. Add Lines 14 and 15. Note: If the governing body of the school district governs a junior college district in a county	\$79,658,599

	ore than two million, subtract the amount of taxes the governing body college district in 2020 from the result.	
includes only certified	value on the 2021 certified appraisal roll today. This value values and includes the total taxable value of homesteads with tax Line 19). These homesteads include homeowners age 65 or older or	
A. Certified values on	ly: ³	\$6,763,257,731
T .	nd energy storage exemption: Deduct the value of property at tax year for the first time as pollution control or energy storage	\$-0
C. Total 2021 value. S	ubtract B from A.	\$6,763,257,731
18. Total value of pro	perties under protest or not included on certified appraisal roll.	
properties still under A taxpayer's claimed valu	of properties under protest. The chief appraiser certifies a list of RB protest. The list shows the appraisal district's value and the e, if any, or an estimate of the value if the taxpayer wins. For each of otest, use the lowest of these values. Enter the total value under	\$267,868,482
ppraiser knows about, properties are also not properties, the chief ap the preceding year and exemptions for the currents.	erties not under protest or included on certified appraisal roll. es school districts a list of those taxable properties that the chief but are not included in the appraisal roll certification. These on the list of properties that are still under protest. On this list of praiser includes the market value, appraised value and exemptions for a reasonable estimate of the market value, appraised value and ent year. Use the lower market, appraised or taxable value (as total value not on the roll.	\$0
C. Total value under	protest or not certified: Add A and B.	\$267,868,482
	Inter 2021 total taxable value of homesteads with tax ceilings. These of homeowners age 65 or older or disabled. ⁴	\$868,172,657
20. 2021 total taxable	value. Add Lines 17C and 18C. Subtract Line 19.	\$6,162,953,556
	e value of properties in territory annexed after Jan. 1, 2020. ersonal property. Enter the 2021 value of property in territory district.	\$0
in new improvements improvement is a build additions to existing in determined. New perso	New means the item was not on the appraisal roll in 2020. An ing, structure, fixture or fence erected on or affixed to land. New approvements may be included if the appraised value can be onal property in a new improvement must have been brought into the a. 1, 2020, and be located in a new improvement.	\$268,395,408
23. Total adjustments	to the 2021 taxable value. Add Lines 21 and 22.	\$268,395,408
w we conseque you go not be a consequence of the co		

24. Adjusted 2021 taxable value. Subtract Line 23 from Line 20.	\$5,894,558,148
25. 2021 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.351392/\$100

¹Tex. Tax Code Section 26.012(14) ²Tex. Tax Code Section 26.012(6) ³Tex. Tax Code Section 26.012(6) ⁴Tex. Tax Code Section 26.012(6)(A)(i) ⁵Tex. Tax Code Section 26.012(6)(A)(ii)

SECTION 2: 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 agree. Most school districts calculate a voter-approval tax rate that is split into three separate rates.

- 1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.
- 2. **Enrichment Tax Rate (DTR):** A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.
- 3. **Debt Rate:** The debt tax rate includes the debt service necessary to pay the school district'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 MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.

Districts should review information from TEA when calculating their voter-approval rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
6. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.849500/\$100
27. 2021 enrichment tax rate (DTR). Enter the greater of A and B. A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f)	\$0.050000
B. \$0.05 per \$100 of taxable value.	\$0.00000
28. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.899500/\$100
29. Total 2021 debt to be paid with property 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 school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on	
behalf of this school district, 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 ayments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here:	

Enter debt amount:	\$30,500,000
B. Subtract unencumbered fund amount used to reduce total debt.	\$750,000
C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$764,058
D. Adjust debt: Subtract B and C from A.	\$28,985,942
30. Certified 2020 excess debt collections. Enter the amount certified by the collector.	\$0
31. Adjusted 2021 debt. Subtract line 30 from line 29D.	\$28,985,942
32. 2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%	100.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	0.00%
C. Enter the 2019 actual collection rate	0.00%
D. Enter the 2018 actual collection rate	0.00%
33. 2021 debt adjusted for collections. Divide line 31 by line 32. 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, add the amount of taxesthe governing body proposes to dedicate to the junior college district in 2021 to the result.	\$28,985,942
34. 2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,162,953,556
35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100.	\$0.470325/\$100
36. 2021 voter-approval tax rate. Adds lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.	\$1.369825/\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

school district 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. Dis 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$0
38. 2021 total taxable value. Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$6,162,953,556
39. Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0.00000/\$100
40. 2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.369825/\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Prior Year Disaster Adjustment Worksheet	Amount/Rate
41. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
42. 2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
43. Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	· N/A
44. 2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate

Enter the 2021 NNR tax rate from Line 25.

\$1.351392

Voter-Approval Tax Rate

As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44.

\$1.369825

Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

Printed Name of School District Representative

School District Representative

Date

8-30-01

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

for Low Tax Rate and Developing Districts

Lake Placid Water Control and Improvement District	713-860-6408
Water District Name	Phone (area code and number)
3200 Southwest Freeway, Ste. 2600, Houston Tx. 77027	
Water District's Address, City, State, ZIF Code	Water District's Website Address
	water districts in determining their voter-approval tax rate. The information provided in this ld consult legal counsel for interpretations of law regarding tax rate preparation and adoption. Developed water district in a declared disaster area (Water Code Section 49.23602(d))

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 3.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line ,	Worksheet votes 1998	Amount/Rate
1.	2020 average appraised value of residence homestead. 1	\$_N/A
2.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	sN/A
3.	2020 average taxable value of residence homestead. Line 1 minus Line 2.	s_N/A
4.	2020 adopted M&O tax rate.	\$ N A /\$100
5.	2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	s N A
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. 3	s N A
7.	2021 average appraised value of residence homestead.	5 <u>433,220</u>
8.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. 4	, 33, 382
9.	2021 average taxable value of residence homestead. Line 7 minus Line 8.	s 399, 838
10.	Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. 5	\$ N/A
11.	2021 debt tax rate.	\$ N/A /\$100
12.	2021 contract tax rate.	\$ N A /\$100
13.	2021 voter-approval tax rate. Add lines 10, 11 and 12.	\$ N A

Tex. Water Code § 49.236(a)(2)(C)

Tex. Water Code § 49.236(a)(2)(D)
Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate. For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Line	Worksheet	: Ambunt/Rate n
14.	2020 average taxable value of residence homestead. Enter the amount from Line 3.	5 N/A
15.	2020 adopted total tax rate.	\$ N A /\$100
16.	2020 total tax on average residence homestead. Multiply Line 14 by Line 15.	5 M/A
17.	2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	5 N / A
18.	2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 15100

SECTION 3: Taxing Unit-Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. 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 Water Code. 6

print here ▶	Daryl John		
	Printed Name of Water District Representat	ive	
sign here ▶	- Q A		8/2/20
	Water District Representative		Date

⁶ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

for Low Tax Rate and Developing Districts

Lake McQueeny Water	Control and Improvement District		713-860-6408
Water District Name .	3 2 3 4 3 2 2 2 3 3 4 3 4 3 4 3 4 4 3 4 4 4 4		Phone (area code and number)
3200 Southwest Freew	ay,Stye. 2600, Houston, Tx. 77027		
Water District's Address, City, State, ZIP			Water District's Website Address
	mptroller's office provides this worksheet to assist w		approval tax rate. The information provided in this s of law regarding tax rate preparation and adoption
Low tax rate water district (Water Code Section 49.2366	Developing water district (Water Code Section 49.23603)	Developed water district in a dea (Water Code Section 49.23602(d))	

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line	Worksheatt	Amount/Rate
1.	2020 average appraised value of residence homestead. ¹	\$_NA
2.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	s_N/A
3.	2020 average taxable value of residence homestead. Line 1 minus Line 2.	5 N / A
4.	2020 adopted M&O tax rate.	\$ N / A /\$100
5.	2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	s N / A
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. 3	s N/A
7.	2021 average appraised value of residence homestead.	5703,925
8.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. 4	s 86,898
9.	2021 average taxable value of residence homestead. Line 7 minus Line 8.	\$ 637,027
10.	Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100.5	\$ N / A /\$100
11.	2021 debt tax rate.	s N/A /\$100
12.	2021 contract tax rate.	\$ N / A
13.	2021 voter-approval tax rate. Add lines 10, 11 and 12.	\$ 1 7 /\$100

Tex. Water Code § 49.236(a)(2)(C)

Tex. Water Code § 49.236(a)(2)(D)
Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. ⁷

Line	Wörklich	Amount/Rate ³
14.	2020 average taxable value of residence homestead. Enter the amount from Line 3.	5 N/A
15.	2020 adopted total tax rate.	\$ N/A /5100
16.	2020 total tax on average residence homestead. Multiply Line 14 by Line 15.	5 N/A
17.	2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	s N/A
18.	2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ M A /\$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. 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 Water Code. 6

print here	Daryl John		
	Printed Name of Water District Representative		
sign here ▶	L-9. 1		8-11.21
	Water District Representative	Date	

⁶ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

for Low Tax Rate and Developing Districts

Lake Dunlap Water Control and Improvement	ent District	512-328-2008
Water District Name		Phone (area code and number)
901 S. Mopac Expressway Bldg. 2, Ste. 22	5, Austin, Tx. 78746	
Water District's Address, City, State, ZIP Code		Water District's Website Address
worksheet is offered as technical assistance and not legal advi- Indicate type of water district:	ce. Water districts should consult legal counsel water district	ining their voter-approval tax rate. The information provided in this for interpretations of law regarding tax rate preparation and adoption er district in a declared disaster area ction 49.23602(d))

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or einployee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	2020 average appraised value of residence homestead. 1	5_N/A
2.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	5 N/A
3.	2020 average taxable value of residence homestead. Line 1 minus Line 2.	5 N / A
4.	2020 adopted M&O tax rate.	\$ 100
5.	2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	s N/A
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. 3	sN/A
7.	2021 average appraised value of residence homestead.	5534,622
8.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. 4	5 39,154
9.	2021 average taxable value of residence homestead. Line 7 minus Line 8.	5 497,468
10.	Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. 5	\$ N/A /\$100
11.	2021 debt tax rate.	\$_N/A
12.	2021 contract tax rate.	\$, 10
13.	2021 voter-approval tax rate. Add lines 10, 11 and 12.	s N / A /5100

Tex. Water Code § 49.236(a)(2)(C) Tex. Water Code § 49.236(a)(2)(D)

Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

Tex. Water Code § 49.236(a)(2)(E)

Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

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In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. ⁷

Line	31 aWorksheet;	Amount/Rate
14.	2020 average taxable value of residence homestead. Enter the amount from Line 3.	\$ N/A
15.	2020 adopted total tax rate.	\$ N A
16.	2020 total tax on average residence homestead. Multiply Line 14 by Line 15.	s N/A
17.	2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	sN/A
18.	2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ N/A /\$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. 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 Water Code. 6

print here ▶	Daryl John	
	Printed Name of Water District Representative	
sign here		8/2/20
•	Water District Representative	Date

⁶ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

for Low Tax Rate and Developing Districts

Lone Oak Farm MUD			512-328-2008
Water District Name			Phone (area code and number)
901 S. Mopac Expressw	ay Bldg. 2, Ste. 225, Austin, Tx. 78	746	
Water District's Address, City, State, ZIP Co	ode		Water District's Website Address
	Developing water district		of law regarding tax rate preparation and adoption

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line	a Worksheet	Amount/Rate*
1.	2020 average appraised value of residence homestead. 1	\$
2.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	s_N/A
3.	2020 average taxable value of residence homestead. Line 1 minus Line 2.	\$ N/A
4.	2020 adopted M&O tax rate.	\$ N/A /\$100
5.	2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ N/A
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. 3	s_N/A
7.	2021 average appraised value of residence homestead.	s N/A
8.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. 4	s N/A
9.	2021 average taxable value of residence homestead. Line 7 minus Line 8.	s N/A
10.	Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. 5	\$ N/A /5100
11.	2021 debt tax rate.	\$ N/A/\$100
12.	2021 contract tax rate.	\$ N/A /5100
13.	2021 voter-approval tax rate. Add lines 10, 11 and 12.	s N/A /\$100

Tex. Water Code § 49.236(a)(2)(C) Tex. Water Code § 49.236(a)(2)(D)

Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

SECTION 2: Election Tax Rate

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If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. ⁷

Time	Worksheet	Amount/Rate
14.	2020 average taxable value of residence homestead. Enter the amount from Line 3.	s N/A
15.	2020 adopted total tax rate.	s_N/A
16.	2020 total tax on average residence homestead. Multiply Line 14 by Line 15.	5 N/A
17.	2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	s N/A
18.	2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ N/A /\$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. 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 Water Code. 6

print here ▶	Daryl John	
•	Printed Name of Water District Representative	
sign here ▶		8/2/20
•	Water District Representative	Date

⁶ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

TNT-856 7-21/8

2021 Tax Rate Calculation Worksheet

GUADALUPE COUNTY - County General Fund

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.

1020 total taxable value. Enter the amount of 2020 taxable value on the 2020 ax roll today. Include any adjustments since last year's certification; exclude ax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections om 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 aptured value for tax increment financing (adjustment is made by deducting TIF axes, as reflected in Line 17).	\$14,778,886,824
020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total exable value of homesteads with tax ceilings. These include the homesteads of omeowners age 65 or older or disabled. Other units enter "0" If your taxing nits adopted the tax ceiling provision in 2020 or prior year for homeowners age 5 or older or disabled, use this step. ²	\$2,123,954,301
reliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$12,654,932,523
020 total adopted tax rate.	\$0.335400/\$100
2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$17,680,127 B. 2020 values resulting from final court decisions: -\$9,670,057 C. 2020 value loss. Subtract B from A.3	\$8,010,070
2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: B. 2020 dispuated value: C. 2020 undisputed value. Subtract B from A.4	\$0
020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$8,010,070
020 taxable value, adjusted for actual and potential court-ordered djustments. dd line 3 and line 7.	\$12,662,942,593
	ex roll today. Include any adjustments since last year's certification; exclude ax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections om these adjustments. Exclude any property value subject to an appeal under hapter 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 aptured value for tax increment financing (adjustment is made by deducting TIF exces, as reflected in Line 17). 1020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total exable value of homesteads with tax ceilings. These include the homesteads of comeowners age 65 or older or disabled. Other units enter "0" If your taxing nits adopted the tax ceiling provision in 2020 or prior year for homeowners age 5 or older or disabled, use this step. 1020 total adopted tax rate. 1020 to

¹ Tex. Tax Code § 26,012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

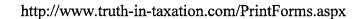
⁴ Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet GUADALUPE COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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.	
	A. Absolute exemptions. Use 2020 market value: \$5,025,157	
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$107,985,770	
	C: Value loss. Add A and B. ⁶	\$113,010,927
11.	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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$113,010,927
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$12,549,931,666
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$42,092,470
16.	Taxes refunded for years preceding tax year 2020. 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.	\$68,188
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$42,160,658

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 § 26.03(c) 9 Tex. Tax Code § 26.012(13) 10 Tex. Tax Code § 26.012(13)



2021 Tax Rate Calculation Worksheet GUADALUPE COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

18. Total 2021 taxable value on the 2021 certified appraisal roll today. 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. A. Certified values: \$15,787,299,304 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$5,866,479 C. 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 exemption: Deduct the value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 captived 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. E. Total 2021 value. Add A and B, then subtract C and D. 19. Total value of properties under protest or not included on certified appraisal roll. A. 2021 faxable value of properties under 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. B. 2021 value of properties not under protest or included on certified appraisal roll. 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. The chief appraiser shows about but are not included at appraisal roll certification. These properties also are not on the list of properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties, the chief appraiser knows about but are not included at appraisal roll certification. These propertie				
A. Certified values: B. Courities: Include railroad rolling stock values certified by the Comptroller's office: C. 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: D. Tax increment financing: 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. 12 - \$0 E. Total 2021 value. Add A and B, then subtract C and D. \$15,793,165,783 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 faxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal districts 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. 14 \$381,034,007 B. 2021 value of properties not under protest or included on certified appraiser gives taxing units a list of those taxable properties that the chief appraiser fronts about but are not included at appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser continued to the properties that are still under protest. On this list of properties, the chief appraisal roll certification. These properties also are not on the 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 preceding year and a reasonable estimate of the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions to	18.	value includes only certified values or certified estimathe total taxable value of homesteads with tax ceiling	ite of values and includes s (will deduct in line 20).	
B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. 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: D. Tax increment financing: 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 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. 12 E. Total 2021 value. Add A and B, then subtract C and D. \$15,793,165,783 19. Total value of properties under protest or not included on certified appraisal roll. 13 A 2021 taxable value of properties under protest. The chief appraiser certifies a list of propeties. The chief appraiser certifies a list of propeties 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. 14 B. 2021 value of properties not under protest or included on certified appraisar proits. 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. The chief appraiser gives taxing units a list of those taxable 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 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		_		
C. 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: D. Tax increment financing: 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. 12 E. Total 2021 value. Add A and B, then subtract C and D. 19. 19. 10. 10. 10. 11. 11. 12. 13. 14. 15. 15. 15. 16. 16. 17. 18. 18. 18. 19. 19. 19. 19. 19				
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. 12 -\$0 E. Total 2021 value. Add A and B, then subtract C and D. \$15,793,165,783 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 \$381,034,007 B. 2021 value of properties not under protest or included on certified appraisal roll. 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, 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 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		C. 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		
E. Total 2021 value. Add A and B, then subtract C and D. \$15,793,165,783 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 \$381,034,007 B. 2021 value of properties not under protest or included on certified appraisal roll. 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 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		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		
subtract C and D. \$15,793,165,783 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 taxable value of properties under protest. 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 14 \$381,034,007 B. 2021 value of properties not under protest or included on certified appraisal roll. 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 of property not		will be included in line 23 below. 12	- \$0	
appraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 \$381,034,007 B. 2021 value of properties not under protest or included on certified appraisal roll. 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				\$15,793,165,783
on the certified roll. '5 + \$0		A. 2021 taxable value of properties under protest. 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. B. 2021 value of properties not under protest or included on certified appraisal roll. 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	\$381,034,007	
		on the certified roll. ¹⁵	+ \$0	

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 GUADALUPE COUNTY - County General Fund

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$381,034,007
20.	2021 tax ceilings. 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. 16	\$2,527,071,342
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$13,647,128,448
	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. 18	\$0
	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. 19	\$661,040,667
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$661,040,667
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$12,986,087,781
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.3246/\$100
	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.3731/\$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)

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.

unit 5 C	eet service will cause the 1919 tax rate to be nigher than the voter-approval tax rate.	
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.3184/\$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.	\$12,662,942,593
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$40,318,809
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 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. B. 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.	

Voter-Approval Tax Rate (continued)

	pprovai rax rate (continued)	
31. (cont.)	C. 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. D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$64,620	
	E. Add line 30 to 31D.	\$40,383,429
	Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$12,986,087,781
	2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.3109/\$100
34.	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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100.	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.0009/\$100

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

Voter-Approval Tax Rate (continued)

	Tipproval Tax Tato (continuou)		
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		
1	any state assistance received for the same	64 000 004	
1	purpose.	\$1,283,321	
	B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the		
	maintenance and operation cost of providing		
ł	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.	\$1,021,837	
	C. Subtract B from A and divide by line 32 and	Ψ1,021,001	
	multiply by \$100.	\$0.002/\$100	
	D. Enter the rate calculated in C. If not applicable,		
<u></u>	enter 0.		\$0.002/\$100
36.	Rate adjustment for county indigent defense compensation. ²⁵		
	A. 2021 indigent defense compensation		
i	expenditures. Enter the amount paid by a county		
	to pro∀ide 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.	\$513,330	
	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.	\$655,589	
	C. Subtract B from A and divide by line 32 and	ΨΟΟΟ,ΟΟΘ	
	multiply by \$100.	\$-0.001/\$100	
	D. Multiply B by 0.05 and divide by line 32 and		
	multiply by \$100.	\$0.0002/\$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		\$-0.001/\$100
	enter v.	west	φ-υ.υυ 1/ֆ 100

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

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 \$6	
	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.	
	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.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	
	B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
	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
		· · · · · · · · · · · · · · · · · · ·

26 Tex. Tax Code § 26.0443

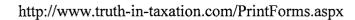
Voter-Approval Tax Rate (continued)

40.	Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$9,095,169 B. Divide line 40A by line 32 and multiply by \$100. \$0.07/\$100 C. Add Line 40B to Line 39.	
41.	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 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035	\$0.3961/\$100
D41.	Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred	\$0/\$100
	taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0/\$100

27 Tex. Tax Code § 26.042(a)

Voter-Approval Tax Rate (continued)

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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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount. \$2,656,939 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\$42,000	
	Ψ2,011,000
collector. ²⁹	\$0
Adjusted 2021 debt. Subtract line 43 from line 42E.	\$2,614,939
A. Enter the 2021 anticipated collection rate certified by the collector. 30 100.0000% B. Enter the 2020 actual collection rate. 97.7700% C. Enter the 2019 actual collection rate. 97.5100% D. Enter the 2018 actual collection rate. 98.3800% 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%. ³¹	100.0000%
	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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount. \$2,656,939 B: Subtract unencumbered fund amount used to reduce total debt. \$30 C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). \$30 D: Subtract amount paid from other resources. \$42,000 E: Adjusted debt. Subtract B, C and D from A. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹ Adjusted 2021 debt. Subtract line 43 from line 42E. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ B. Enter the 2020 actual collection rate. 97.7700% C. Enter the 2018 actual collection rate. 97.7700% C. Enter the 2018 actual collection rate. 97.7700% C. Enter the 2018 actual collection rate. 98.3800% E: If the anticipated collection rate in A is lower than actual collection rate from B, C and D, enter the lowest collection rate in A is higher than at least one of the rates in the prior three years, enter the rate



²⁸ Tex. Tax Code § 26.012(7)
29 Tex. Tax Code § 26.012(10) and 16.04(b)
30 Tex. Tax Code § 26.04(b)
31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

Voter-Approval Tax Rate (concluded)

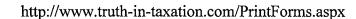
		<u> </u>	
46.	2021 debt	adjusted for collections. Divide line 44 by line 45E.	\$2,614,939
47.		taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Worksheet</i> .	\$13,647,128,448
48.	2021 debt	rate. Divide line 46 by line 47 and multiply by \$100.	\$0.0191/\$100
49.	2021 vote	r-approval tax rate. Add lines 41 and 48.	\$0.4152/\$100
	by disaste voter-appr	Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected or declaration. Complete this line if the taxing unit calculated the oval tax rate in the manner provided for a special taxing unit on Line Line D41 and 48.	\$0/\$100
50.		S ONLY. Add together the voter-approval tax rates for each type of unty levies. The total is the 2021 county voter-approval tax rate.	\$0.4659/\$100

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 voterapproval 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.

51.	51. Taxable Sales. 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. 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.		
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³		
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴		
	-OR-		
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$9,799,349	
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,647,128,448	
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0.0718/\$100	
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.3731/\$100	
56.	2021 NNR tax rate, adjusted for sales tax.		
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.3731/\$100	
57.	2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.4659/\$100	
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.3941/\$100	

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)

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.

59.	(TCEQ). E	expenses from the Texas Commission on Environmental Quality inter the amount certified in the determination letter from TCEQ. 37 The	40
-	─ —	shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60.		taxable value. Enter the amount from line 21 of the No-New- Tax Rate Worksheet.	\$13,647,128,448
61.	Additiona 100.	I rate for pollution control. Divide line 59 by line 60 and multiply by	\$0/\$100
62.	one of the	r-approval tax rate, adjusted for pollution control. Add line 61 to following lines (as applicable): line 49, line D49 (disaster), line 50 or line 58 (taxing units with the additional sales tax).	\$0.3941/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

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. ³⁹ 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020:40
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 42

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 43

63.	2020 unused increment rate. 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.	\$0.0187/\$100
64.	2019 unused increment rate. 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 2020, enter zero.	\$0/\$100
	2018 unused increment rate. 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 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0.0187/\$100
	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.4128/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.0501(a) and (c) 42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022 43 Tex. Tax Code § 26.063(a)(1)

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. 44

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. 45

		2021 NNR M&O tax rate. Enter the rate from line 39 of the <i>Voter- ax Rate Worksheet.</i>	\$0.3128/\$100
		taxable value. Enter the amount from line 21 of the No-New- Fax Rate Worksheet.	\$13,647,128,448
	Rate nece multiply by	ssary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and \$100.	\$0.0036/\$100
	2021 debt Workshee	rate. Enter the rate from line 48 of the Voter-Approval Tax Rate t.	\$0.0191/\$100
72.	De minim	is rate. Add lines 68,70, and 71.	\$0.3355/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a) 45 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax). Indicate the line number used: 56

\$0.3731/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue). Indicate the line number used: 67

\$0.4128/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.3355/\$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 accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

Print Here	
Printed Name of Taxing U	it Representative
Sign Here	
Taxing Unit Representative	
Date	
50 Tex. Tax Code ?? 26.04	(c-2) and (d-2)

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: GUADALUPE COUNTY Date: 08/06/2021

1.2020 taxable value, adjusted for actual and potential court-ordered	County General Fund	LATERAL ROAD
adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	#10 (CO 040 500	#10 con ogg 40c
2.2020 total tax rate.	\$12,662,942,593	\$12,638,875,436
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.335400	0.050000
3.Taxes refunded for years preceding tax year 2020.		
Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$68,188	\$11,217
4.Last year's levy.		
Multiply Line 1 times Line 2 and divide by 100.		
To the result, add Line 3.	\$42,539,697	\$6,330,655
5.2021 total taxable value. Enter Line 21 of		
the No-New-Revenue Tax Rate Worksheet.	\$13,647,128,448	\$13,608,663,052
6.2021 no-new tax rate.		
Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56		
of the Additional Sales Tax Rate Worksheet.	0.324600	0.048500
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.		
Multiply Line 5 times Line 6 and divide by 100.	\$44,298,579	\$6,600,202
8.Last year's total levy.	440.000.000	
Sum of line 4 for all funds.	\$48,870,352	
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	0.50.000.501	
Sum of line 7 for all funds.	\$50,898,781	
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	MO 000 400	
Subtract Line o from Line 9.	\$2,028,429	

TNT-856 7-21/8

2021 Tax Rate Calculation Worksheet

GUADALUPE COUNTY - LATERAL ROAD

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.

	tax roll too Tax Code from these Chapter 4 the taxable captured v	taxable value. Enter the amount of 2020 taxable value on the 2020 ay. Include any adjustments since last year's certification; exclude Section 25.25(d) one-fourth and one-third over-appraisal corrections adjustments. Exclude any property value subject to an appeal under 2 as of July 25 (will add undisputed value in Line 6). This total includes value of homesteads with tax ceilings (will deduct in Line 2) and the ralue for tax increment financing (adjustment is made by deducting TIF reflected in Line 17).	\$14,759,078,121
	taxable va homeown units adop	ceilings. Counties, Cities and Junior College Districts. Enter 2020 total lue of homesteads with tax ceilings. These include the homesteads of ers age 65 or older or disabled. Other units enter "0" If your taxing ted the tax ceiling provision in 2020 or prior year for homeowners age r or disabled, use this step. ²	\$2,120,202,685
3.	Prelimina	ry 2020 adjusted taxable value. Subtract line 2 from line 1.	\$12,638,875,436
4.	2020 tota	adopted tax rate.	\$0.050000/\$100
5.	2020 app A. Origir B. 2020 v decisi	able value lost because court appeals of ARB decisions reduced raised value. val 2020 ARB values: values resulting from final court ons: value loss. Subtract B from A.3	\$0
6.	A. 2020 A	able value subject to an appeal under Chapter 42, as of July 25. ARB certified value: \$0 ispuated value:	
1	C. 2020 ເ	ndisputed value. Subtract B from A.4	\$0
7.		ndisputed value. Subtract B from A.4 pter 42 related adjusted values. Add Line 5C and Line 6C.	\$0 \$0
8.	2020 Cha 2020 taxa adjustme	pter 42 related adjusted values. Add Line 5C and Line 6C. ble value, adjusted for actual and potential court-ordered	

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)

No-New-Revenue Tax Rate (continued)

	w-revenue rax rate (continued)	
9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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. A. Absolute exemptions. Use 2020 market value: \$5,025,157 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020	
	value: + \$115,198,407	
	C. Value loss. Add A and B. ⁶	\$120,223,564
11.	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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. 7	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$120,223,564
13.	2020 captured value of property in a TIF . Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$12,518,651,872
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$6,259,325
16.	Taxes refunded for years preceding tax year 2020. 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.	\$11,217
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$6,270,542

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 § 26.03(c) 9 Tex. Tax Code § 26.012(13) 10 Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate (continued)

18. Total 202 taxable value on the 2021 certified appraisal roll today. 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. A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. 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: D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment finanding 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. E. Total 2021 value. Add A and B, then subtract C and D. 19. Total value of properties under protest or not included on certified appraisal roll. A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties. The chief appraiser certifies a list of properties under 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. B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser is also for hose taxable properties that the chief appraisal roll. The chief appraiser is list of those taxable properties that the chief appraisal roll. The chief appraiser developes the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraiser developes.				
A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. 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 poserty: D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing; Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing; Deduct 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. 12 E. Total 2021 value. Add A and B, then subtract C and D. Total value of properties under protest or not included on certified appraisal roll. 3 A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties. The chief appraiser certifies a list of properties. The chief appraiser certifies a list of properties under protest, use the lowest 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. 14 B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this 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 preceding year and a reasonable estimate of the market value, appraised value and exemptions and the suppart of the market value and exemptions and the suppart of the market value and exemptions and the suppart of the market value and exemption	18.	value includes only certified values or certified estimat the total taxable value of homesteads with tax ceilings	e of values and includes (will deduct in line 20).	
B. Counties: Include railroad rolling stock value's certified by the Comptroller's office: C. 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: D. Tax increment financing: 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. 12 -\$0 E. Total 2021 value. Add A and B, then subtract C and D. \$15,821,22 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 \$310,908,788 B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraisal roll certification. These properties also are not on the list of 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 that are still under protest. On this list of properties that are still under protest 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		I		
values certified by the Comptroller's office: + \$5,866,479 C. 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 D. Tax increment financing: 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. 12 - \$0 E. Total 2021 value. Add A and B, then subtract C and D. \$15,821,22 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 taxable value of properties under 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. 14 \$310,908,788 B. 2021 value of properties not under protest or included on certified appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraiser know	ļ		410,010,000,020	
C. 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: D. Tax increment financing: 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. 12 - \$0 E. Total 2021 value. Add A and B, then subtract C and D. \$15,821,22 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 taxable value of properties under protest. 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 or included on certified appraisar loll. 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. The chief appraiser shows about but are not included at appraisal roll. The chief properties also are not on the list of properties that are still under protest. On this 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	ŀ		+ \$5.866.479	
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. 12 -\$0 E. Total 2021 value. Add A and B, then subtract C and D. \$15,821,22 19. Total value of properties under protest or not included on certified appraisal roil. 13 A. 2021 taxable value of properties under protest. 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, under protest, use the lowest of these values. Enter the total value under protest. 14 \$310,908,788 B. 2021 value of properties not under protest or included on certified appraisal roil. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roil certification. These properties also are not on the 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 market value, appraised value and exemptions to the lower		C. 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		·
subtract C and D. \$15,821,22 19. Total value of properties under protest or not included on certified appraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 \$310,908,788 B. 2021 value of properties not under protest or included on certified appraisal roll. 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		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. 12	- \$0	
appraisal roll. ¹³ A. 2021 taxable value of properties under protest. 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. ¹⁴ \$310,908,788 B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief 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				\$15,821,222,107
appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$0	19.	A. 2021 taxable value of properties under protest. 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. B. 2021 value of properties not under protest or included on certified appraisal roll. 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	\$310,908,788	

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)

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$310,908,788
20.	2021 tax ceilings. 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. 16	\$2,523,467,843
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$13,608,663,052
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. 18	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. 19	\$704,600,308
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$704,600,308
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$12,904,062,744
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.0485/\$100
	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.3731/\$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)

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.

units	lebt service will cause the 1919 tax rate to be higher than the voter-approval tax rate.	
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.0500/\$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.	\$12,638,875,436
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$6,319,437
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 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. B. 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.	

Voter-Approval Tax Rate (continued)

31. (cont.)	C. 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. D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$11,217	\$6,330,654
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$12,904,062,744
33.	2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.049/\$100
34.	Rate adjustment for 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. 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.	
	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

Voter-Approval Tax Rate (continued)

	prioval lax Rate (continueu)	
В	ate adjustment for indigent health care expenditures. 24 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. 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. Subtract B from A and divide by line 32 and multiply by \$100. Enter the rate calculated in C. If not applicable,	
	enter 0.	\$0/\$100
B	ate adjustment for county indigent defense compensation. 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. 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. Subtract B from A and divide by line 32 and multiply by \$100. Multiply B by 0.05 and divide by line 32 and multiply by \$100. 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

Voter-Approval Tax Rate (continued)

	Approval Tax Nato (continuea)		
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		
ŀ	municipality to maintain and operate an eligible county hospital for the period beginning on July 1,		
l	2019 and ending on June 30, 2020.	\$0	
1	C. Subtract B from A and divide by line 32 and	ΨΟ	
]	multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.08 and divide by line 32 and	Ψ0,Ψ100	
	multiply by \$100.	\$0/\$100	
	E. Enter the lessor of C and D, if applicable. If not	ΨονΨίου	
	applicable, enter 0.		\$0/\$100
<u> </u>	Rate adjustment for defunding municipality. This adjustment only appli		73,713
	municipality that is considered to be a defunding municipality for the curre under Chapter 109, Local Government Code. Chapter 109, Local Government only applies to municipalities with a population of more than 250,000 and written determination by the Office of the Governor. See Tax Code 26.044 information.	nt tax year ent Code includes a	
	A. Amount appropriated for public safety in 2020.		
	Enter the amount of money appropriated for public		
	safety in the budget adopted by the municipality	_	
	for the preceding fiscal year.	\$	
,	B. Expenditures for public safety in 2020. Enter		
	the amount of money spent by the municipality for	•	
	public safety during the preceding fiscal year.	\$	
1	C. Subtract B from A and divide by line 32 and	ድር/ድፈርር	
]	multiply by \$100.	\$0/\$100	
İ	D. Enter the rate calculated in C. If not applicable, enter 0.		\$0/\$100
	enter v.		φυ/φ100
39.	Adjusted 2021 NNR M&O rate.		
	Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.		\$0.049/\$100
			·

26 Tex. Tax Code § 26.0443

Voter-Approval Tax Rate (continued)

Voter-Approval Tax Mate (
and hospital districts the 2020 should complete in Section 3. Other taxing A. Enter the amount and spent on M&Counties must expend for economic devorsales tax spent	of additional sales tax collected D expenses in 2020, if any. clude any amount that was spent elopment grants from the amount the ine 32 and multiply by \$100.	M&O expenses in	\$0.049/\$100
scenario below. Special Taxing U a special taxing u Other Taxing Un	I M&O rate. Enter the rate as calculated Init. If the taxing unit qualifies as nit, multiply line 40C by 1.08. it. If the taxing unit does not all taxing unit, multiply Line 40C	by the appropriate	\$0.0507/\$100
affected by disaster at declared a disaster at Tax Code Section 11 body may direct the panner provided calculate the voter-application of the first year in whe exceeds the total tax 2) the third tax year at lift the taxing unit qual	A1): 2021 voter-approval M&O rate for declaration. If the taxing unit is located rea and at least one person is granted at .35 for property located in the taxing unit person calculating the voter-approval tax for a special taxing unit. The taxing unit approval tax rate in this manner until the elich total taxable value on the certified appable value of the tax year in which the disaster oc iffies under this scenario, multiply Line 40 taxable and a scenario.	in an area in exemption under it, the governing rate to calculate in shall continue to arlier of praisal roll saster occurred, or curred C by 1.08. ²⁷ If the	\$0.
taxing unit does not d	qualify, do not complete Disaster Line 41	(Line D41).	\$0/\$100

27 Tex. Tax Code § 26.042(a)

Voter-Approval Tax Rate (continued)

42.	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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. B: Subtract unencumbered fund amount used to reduce total debt. C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). D: Subtract amount paid from other resources. \$0 E: Adjusted debt. Subtract B, C and D from A.	. *0
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
44.	Adjusted 2021 debt. Subtract line 43 from line 42E.	\$0
45.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ B. Enter the 2020 actual collection rate. C. Enter the 2019 actual collection rate. D. Enter the 2018 actual collection rate. 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%. ³¹	100.0000%

²⁸ Tex. Tax Code § 26.012(7)
29 Tex. Tax Code § 26.012(10) and 16.04(b)
30 Tex. Tax Code § 26.04(b)
31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

Voter-Approval Tax Rate (concluded)

46.	2021 debt	adjusted for collections. Divide line 44 by line 45E.	, \$0
47.		taxable value. Enter the amount on line 21 of the No-New-Revenue Worksheet.	\$13,608,663,052
48.	2021 debt	rate. Divide line 46 by line 47 and multiply by \$100.	\$0/\$100
49.	2021 vote	r-approval tax rate. Add lines 41 and 48.	\$0.0507/\$100
D49.	by disaste voter-appr	ine 49 (D49): 2021 voter-approval tax rate for taxing unit affected redeclaration. Complete this line if the taxing unit calculated the oval tax rate in the manner provided for a special taxing unit on Line ine D41 and 48.	\$0/\$100
50.		S ONLY. Add together the voter-approval tax rates for each type of unty levies. The total is the 2021 county voter-approval tax rate.	\$0.4659/\$100

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 voterapproval 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.

51.	Taxable Sales. 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. Setimates 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
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴	
Ē	-OR-	
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$13,608,663,052
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.3731/\$100
56.	2021 NNR tax rate, adjusted for sales tax.	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.3731/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.4659/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.4659/\$100

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)

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.

		laure	
	(TCEQ). E	expenses from the Texas Commission on Environmental Quality nter the amount certified in the determination letter from TCEQ. 37 The shall provide its tax assessor-collector with a copy of the letter. 38	\$0
		taxable value. Enter the amount from line 21 of the <i>No-New-</i> Tax Rate Worksheet.	\$13,608,663,052
61.	Additiona 100.	I rate for pollution control. Divide line 59 by line 60 and multiply by	\$0/\$100
	one of the	r-approval tax rate, adjusted for pollution control. Add line 61 to following lines (as applicable): line 49, line D49 (disaster), line 50 or line 58 (taxing units with the additional sales tax).	\$0.4659/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

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. ³⁹ 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. 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.	\$0.0187/\$100
64.	2019 unused increment rate. 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 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. 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 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0.0187/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.4846/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

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. 44

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. 45

		2021 NNR M&O tax rate. Enter the rate from line 39 of the <i>Voter-ax Rate Worksheet</i> .	\$0.049/\$100
		taxable value. Enter the amount from line 21 of the No-New- ax Rate Worksheet.	\$13,608,663,052
	Rate nece multiply by	ssary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and \$100.	\$0.0036/\$100
	2021 debt Workshee	rate. Enter the rate from line 48 of the Voter-Approval Tax Rate f.	\$0/\$100
72.	De minim	is rate. Add lines 68,70, and 71.	\$0.0526/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a) 45 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax). Indicate the line number used: 56

\$0.3731/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue). Indicate the line number used: 67

\$0.4846/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.0526/\$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 accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. 50

Print Here	DAMI J	01_		
Printed Name of T	axing Unit Representative	,		
Sign Here	F. 9			
Taxing Unit Repre	esentative			
Date				

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: GUADALUPE COUNTY

Date:	$\Omega R/\Omega G$	/2021
Date:	U0/U0	/ZVZ I

	County General Fund	LATERAL ROAD
1.2020 taxable value, adjusted for actual and potential court-ordered adjustments.		
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$12,662,942,593	\$12,638,875,436
2.2020 total tax rate.		
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.335400	0.050000
3. Taxes refunded for years preceding tax year 2020.		
Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$68,188	\$11,217
4.Last year's levy.		
Multiply Line 1 times Line 2 and divide by 100.		
To the result, add Line 3.	\$42,539,697	\$6,330,655
5.2021 total taxable value. Enter Line 21 of	•	
the No-New-Revenue Tax Rate Worksheet.	\$13,647,128,448	\$13,608,663,052
6.2021 no-new tax rate.		
Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56		
of the Additional Sales Tax Rate Worksheet.	0.324600	0.048500
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.		
Multiply Line 5 times Line 6 and divide by 100.	\$44,298,579	\$6,600,202
8.Last year's total levy.		
Sum of line 4 for all funds.	\$48,870,352	
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.		
Sum of line 7 for all funds.	\$50,898,781	
10.Tax Increase (Decrease).	. ,	
Subtract Line 8 from Line 9.	\$2,028,429	

2021 Tax Rate Calculation Worksheet

CITY OF SANTA CLARA

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.	2020 total taxable value. 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).	\$55,472,130
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 tota 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. ²	
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$55,472,130
4.	2020 total adopted tax rate.	\$0.164300/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: -\$0 C. 2020 value loss. Subtract B from A.3	.
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: B. 2020 dispuated value: C. 2020 undisputed value. Subtract B from A.4	i I
7.	2020 Chapter 42 related adjusted values. Add line 5 and line 6.	\$0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
	Add line 3 and line 7.	\$55,472,130

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)

2021 Tax Rate Calculation Worksheet CITY OF SANTA CLARA

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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.	
	A. Absolute exemptions. Use 2020 market value: \$54,697	
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020	
	value: + \$1,501,671 C. Value loss. Add A and B. ⁶	\$1,556,368
11.	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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$1,556,368
	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$53,915,762
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$88,583
15.	Taxes refunded for years preceding tax year 2020. 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.	\$126
16.	Taxes in tax increment financing (TIF) for tax year 2020. 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".	\$0
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16.10	\$88,709

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 CITY OF SANTA CLARA

No-New-Revenue Tax Rate (continued)

	W-Neverlae Tax Nate (continued)	
18.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and include the total taxable value of homesteads with tax ceilings (will deduct in line 20 These homesteads includes homeowners age 65 or older or disabled. ¹¹	
	A. Certified values: \$58,255,	285
1		203
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$0
		- \$0
	D. Tax increment financing: 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	
1 1	included in line 23 below. 12	- \$0
	E. Total 2021 value. Add A and B, then subtract	1.
	C and D.	\$58,255,285
	A. 2021 taxable value of properties under protest. 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. B. 2021 value of properties not under protest or included on certified appraisal roll. 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 market value, appraised value and exemptions for the current year. Use the lower	879
j	market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	- \$0

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 CITY OF SANTA CLARA

No-New-Revenue Tax Rate (concluded)

19. (cont.)		\$1,639,879
20.	2021 tax ceilings. 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. 16	\$0
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$59,895,164
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$361,431
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. 19	\$2,369,541
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$2,730,972
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$57,164,192
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.1551/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$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)

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.	\$0.1243/\$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.	\$55,472,130
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$68,951
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.	

Voter-Approval Tax Rate (continued)

31. D. 2020 transferred function.: If discontinuin	n all of	
a department, function or activity and transit to another taxing unit by written contract, the amount spent by the taxing unit discont the function in the 12 months preceding the month of this calculation. If the taxing unit coperate this function for this 12-month period the amount spent in the last full fiscal year which the taxing unit operated the function taxing unit discontinuing the function will sut this amount in E below. The taxing unit receive the function will add this amount in E below taxing units enter 0. E. 2020 M&O levy adjustments.: Add A and subtract C. For taxing unit with D, subtract discontinuing function and add if receiving	rerring enter inuing elid not od, use in The obtract eiving c. Other +/- \$0 B, then	
function. F. Add line 30 to line 31E.	\$105	\$69,056
32. Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Rev</i>	venue Tax Rate Worksheet.	\$57,164,192
33. 2021 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.		\$0.1208/\$100
 34. Rate adjustment for state criminal justice. A. 2021 state criminal justice mandate. Enter amount spent by a county in the previous 1 months providing for the maintenance and operation cost of keeping inmates in county facilities after they have been sentenced. Disciplination include any state reimbursement received in county for the same purpose. B. 2020 criminal justice mandate. Enter the amount spent by a county in the 12 months 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 the mandate applies. C. Subtract B from A and divide by line 32 and 	er the 2 /-paid to not by the \$0 prior ave time \$0	
multiply by \$100. D. Enter the rate calculated in C. If not applica enter 0.	\$0/\$100 ble,	\$0/\$100

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

Voter-Approval Tax Rate (continued)

	Approval lax Rate (continued)		
	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. 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	\$0	·
	any state assistance received for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and	φυ	
	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	5	
	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	\$0	
	purpose. 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	φU	
	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

Voter-Approval Tax Rate (continued)

	Approval Tax Rate (continued)	<u> </u>	* · · · · · · · · · · · · · · · · · · ·
37.	Rate adjustment for county hospital expenditures.24	0	
	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.	45	
	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	φο,φ το σ	
	applicable, enter 0.		\$0/\$100
38.	Adjusted 2021 NNR M&O rate.		_
	Add lines 33, 34D, 35D, 36E, and 37E.		\$0.1208/\$100
39.	2021 voter-approval M&O rate. Enter the rate as calculate scenario below.	ed by the appropriate	
	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		\$0.125/\$100

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

Voter-Approval Tax Rate (concluded)

voter-	Approval lax 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. \$20,760 B: Subtract unencumbered fund amount used to reduce total debt. \$50 C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). \$50 D: Subtract amount paid from other resources. \$50 E: Adjusted debt. Subtract B, C and D from A.	\$20,760
41.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2021 debt. Subtract line 41 from line 40E.	\$20,760
43.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ²⁹ B. Enter the 2020 actual collection rate. C. Enter the 2019 actual collection rate. D. Enter the 2018 actual collection rate. 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%. 100.0000% 96.1400% 98.0300%	100.0000%
44.	2021 debt adjusted for collections. Divide line 42 by line 43E.	\$20,760
—	2021 total taxable value. Enter the amount on line 21 of the No-New-Revenue Tax Rate Worksheet.	\$59,895,164
46.	2021 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.0346/\$100
47.	2021 voter-approval tax rate. Add lines 39 and 46.	\$0.1596/\$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)

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.

	Taxable Sales. 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. ³² 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴	
	-OR-	
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
51.	2021 total taxable value. Enter the amount from line 21 of the No-New-Revenue Tax Rate Worksheet.	\$59,895,164
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0/\$100
53.	2021 NNR tax rate, unadjusted for sales tax. Senter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.1551/\$100
54.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$0.1551/\$100
55.	2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.1596/\$100
56.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.1596/\$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)

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.	(TCEQ). E	expenses from the Texas Commission on Environmental Quality inter the amount certified in the determination letter from TCEQ. 37 The shall provide its tax assessor-collector with a copy of the letter. 38	\$0
58.		taxable value. Enter the amount from line 21 of the No-New- Tax Rate Worksheet.	\$59,895,164
59.	Additiona 100.	I rate for pollution control. Divide line 57 by line 58 and multiply by	\$0/\$100
	one of the	r-approval tax rate, adjusted for pollution control. Add line 59 to following lines (as applicable): line 47, line 48 (counties) or line 56 the additional sales tax).	\$0.1596/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

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 voterapproval tax rate before the unused increment rate for the prior three years. ³⁹ 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. 40

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

61.	2020 unused increment rate. 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.	\$0.001/\$100
62.	2019 unused increment rate. 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.	2018 unused increment rate. 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.	2021 unused increment rate. Add lines 61, 62, and 63.	\$0.001/\$100
65.	2021 voter-approval tax rate, adjusted for unused increment rate. 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).	\$0.1606/\$100

³⁹ Tex. Tax Code § 26.013(a) 40 Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

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. 42

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. 43

		2021 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-ax Rate Worksheet</i> .	\$0.1208/\$100
		taxable value. Enter the amount from line 21 of the No-New- ax Rate Worksheet.	\$59,895,164
	Rate nece multiply by	ssary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and \$100.	\$0.8347/\$100
69.	2021 debt Workshee	rate. Enter the rate from line 46 of the Voter-Approval Tax Rate	\$0.0346/\$100
70.	De minim	s rate. Add lines 66,68, and 69.	\$0.9901/\$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.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).

\$0.1551/\$100

Voter-approval tax rate. 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).

\$0.1606/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70.

\$0.9901/\$100

Taxing Unit Representative Name and Signature

7-28-01

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. 44

Print Here	
	Daryl Jom
Printed Name of Taxin	g Unit Representative
Sign Here	
Taxing Unit Represent	ative
Date	

44 Tex. Tax Code § 26 04(c)

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SANTA CLARA

Date: 07/28/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$55,472,130
2.2020 total tax rate.	455,172,150
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.164300
3. Taxes refunded for years preceding tax year 2020.	
Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$126
4.Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	
To the result, add Line 3.	\$91,267
5.2021 total taxable value. Enter Line 21 of	
the No-New-Revenue Tax Rate Worksheet.	\$59,895,164
6. 2021 no-new tax rate.	
Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54	
of the Additional Sales Tax Rate Worksheet.	0.155100
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Multiply Line 5 times Line 6 and divide by 100.	\$92,897
8.Last year's total levy.	
Sum of line 4 for all funds.	\$91,267
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Sum of line 7 for all funds.	\$92,897
10.Tax Increase (Decrease).	
Subtract Line 8 from Line 9.	\$1,630

TNT-856 7-21/8

2021 Tax Rate Calculation Worksheet

CITY OF MARION

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.

	tax roll tod Tax Code from these Chapter 42 the taxable captured v	taxable value. Enter the amount of 2020 taxable value on the 2020 ay. Include any adjustments since last year's certification; exclude Section 25.25(d) one-fourth and one-third over-appraisal corrections adjustments. Exclude any property value subject to an appeal under 2 as of July 25 (will add undisputed value in Line 6). This total includes a value of homesteads with tax ceilings (will deduct in Line 2) and the alue for tax increment financing (adjustment is made by deducting TIF eflected in Line 17).	\$74,363,631
	taxable va homeowne units adop	ceilings. Counties, Cities and Junior College Districts. Enter 2020 total lue of homesteads with tax ceilings. These include the homesteads of ers age 65 or older or disabled. Other units enter "0" If your taxing ted the tax ceiling provision in 2020 or prior year for homeowners age or or disabled, use this step. ²	\$11,932,818
3.	Prelimina	ry 2020 adjusted taxable value. Subtract line 2 from line 1.	\$62,430,813
4.	2020 total	adopted tax rate.	\$0.480100/\$100
5.	2020 app A. Origin B. 2020 v decisi	able value lost because court appeals of ARB decisions reduced raised value. al 2020 ARB values: values resulting from final court ons: value loss. Subtract B from A.3	\$0
6.	A. 2020 A B. 2020 d	tble value subject to an appeal under Chapter 42, as of July 25. RB certified value: spuated value: -\$0 ndisputed value. Subtract B from A.4	\$0
7.	2020 Cha	pter 42 related adjusted values. Add Line 5C and Line 6C.	\$0
1	adjustme		
	Add line 3	and line 7.	\$62,430,813

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)

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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. A. Absolute exemptions. Use 2020 market value: \$60,034 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$278,614 C. Value loss. Add A and B.6	\$338,648
11.	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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	÷0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$338,648
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$62,092,165
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$298,104
16.	Taxes refunded for years preceding tax year 2020. 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.	\$296
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$298,400

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 § 26.03(c) 9 Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate (continued)

no non novemb rax rate (continued)	
	r certified estimate of values and includes s with tax ceilings (will deduct in line 20).
A. Certified values:	\$79,573,146
B. Counties: Include railroad rolling certified by the Comptroller's office	g stock values
C. Pollution control and energy sometimes system exemption: Deduct the property exempted for the current the first time as pollution control of storage system property:	torage value of It tax year for
D. Tax increment financing: Dedu captured appraised value of prop by a taxing unit in a tax increment zone for which the 2021 taxes with deposited into the tax increment include any new property value to	perty taxable It financing Ill be fund. Do not hat will be
included in line 23 below. 12	- \$0
E. Total 2021 value. Add A and B, C and D.	then subtract \$79,573,1
19. Total value of properties under properties roll. 13 A. 2021 taxable value of properties The chief appraiser certifies a list under ARB protest. The list shows district's value and the taxpayer's any or an estimate of the value if twins. For each of the properties unuse the lowest of these values. Envalue under protest. 14 B. 2021 value of properties not undincluded on certified appraisal appraiser gives taxing units a list of properties that the chief appraiser but are not included at appraisal runter properties that are still under protecties that are still under protecties that are still under protecties, the chief appraiser in market value, appraised value and the preceding year and a reasonate the market value, appraised value exemptions for the current year. Under the certified roll 15	s under protest. of properties still s the appraisal claimed value, if the taxpayer nder protest, nter the total \$1,323,069 der protest or roll. The chief of those taxable knows about oll certification. the list of est. On this list ncludes the d exemptions for ble estimate of e and Use the lower e (as of property not
on the certified roll. 15	+ \$0

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)

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$1,323,069
20.	2021 tax ceilings. 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. ¹⁶	\$14,588,319
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$66,307,896
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. 19	\$2,039,437
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$2,039,437
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$64,268,459
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.4643/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$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)

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.	\$0.4586/\$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.	\$62,430,813
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$286,307
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 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. This line applies only to tax are preceding tax year 2020. B. 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.	

Voter-Approval Tax Rate (continued)

	ipproval rax rate (continuou)	
31. (cont.)	C. 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 D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$296 E. Add line 30 to 31D.	\$286,603
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$64,268,459
		Ψ04,200,439
33.	2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.4459/\$100
34.	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. 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. C. Subtract B from A and divide by line 32 and multiply by \$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

Voter-Approval Tax Rate (continued)

	Approval lax Rate (continued)		
35.	Rate adjustment for indigent health care expenditures. 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0 \$0/\$100	\$0/\$100
-			ψο/ψ100
36.	Rate adjustment for county indigent defense compensation. 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. E. Enter the lessor of C and D. If not applicable,	\$0 \$0 \$0/\$100 \$0/\$100	
	enter 0.		\$0/\$100

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

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	
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.	
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. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$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
39. Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.4459/\$100

26 Tex. Tax Code § 26.0443

Voter-Approval Tax Rate (continued)

Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0 B. Divide line 40A by line 32 and multiply by \$100. \$0/\$100 C. Add Line 40B to Line 39.	\$0.4459/\$100
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 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035	\$0.4615/\$100
Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred	
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0/\$100
	Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. B. Divide line 40A by line 32 and multiply by \$100. C. Add Line 40B to Line 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 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred.

27 Tex. Tax Code § 26 042(a)

Voter-Approval Tax Rate (continued)

		·
42.	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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount. \$13,907 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	l i
	E: Adjusted debt. Subtract B, C and D from A.	\$13,907
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
44.	Adjusted 2021 debt. Subtract line 43 from line 42E.	\$13,907
45.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. 30 100.0000% B. Enter the 2020 actual collection rate. 98.3100% C. Enter the 2019 actual collection rate. 96.5700% D. Enter the 2018 actual collection rate. 98.6500% 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%. ³¹	100.0000%

28 Tex. Tax Code § 26.012(7) 29 Tex. Tax Code § 26.012(10) and 16.04(b) 30 Tex. Tax Code § 26.04(b) 31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

Voter-Approval Tax Rate (concluded)

46.	2021 deb1	adjusted for collections. Divide line 44 by line 45E.	\$13,907
47.		taxable value. Enter the amount on line 21 of the No-New-Revenue Worksheet.	\$66,307,896
48.	2021 debt	rate. Divide line 46 by line 47 and multiply by \$100.	\$0.0209/\$100
49.	2021 vote	r-approval tax rate. Add lines 41 and 48.	\$0.4824/\$100
D49.	by disasto voter-appr	ine 49 (D49): 2021 voter-approval tax rate for taxing unit affected or declaration. Complete this line if the taxing unit calculated the oval tax rate in the manner provided for a special taxing unit on Line Line D41 and 48.	\$0/\$100
50.	COUNTIE tax the co	S ONLY. Add together the voter-approval tax rates for each type of unty levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

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.

51.	Taxable Sales. 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. Setimates 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
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴	·
	-OR-	·
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$66,307,896
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.4643/\$100
56.	2021 NNR tax rate, adjusted for sales tax.	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.4643/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. Senter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.4824/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.4824/\$100

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)

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.

	(TCEQ). E	expenses from the Texas Commission on Environmental Quality nter the amount certified in the determination letter from TCEQ. 37 The shall provide its tax assessor-collector with a copy of the letter. 38	\$0
		taxable value. Enter the amount from line 21 of the No-New- ax Rate Worksheet.	\$66,307,896
61.	Additional 100.	rate for pollution control. Divide line 59 by line 60 and multiply by	\$0/\$100
62.	one of the	r-approval tax rate, adjusted for pollution control. Add line 61 to following lines (as applicable): line 49, line D49 (disaster), line 50 or line 58 (taxing units with the additional sales tax).	\$0.4824/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

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 voterapproval tax rate before the unused increment rate for the prior three years. ³⁹ 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

• a tax year before 2020;⁴⁰

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- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. 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.	\$0.0126/\$100
64.	2019 unused increment rate. 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 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. 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 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0.0126/\$100
	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.495/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c) 41 Tex. Tax Code § 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

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. 44

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. 45

		2021 NNR M&O tax rate. Enter the rate from line 39 of the Voter- ax Rate Worksheet.	\$0.4459/\$100
		taxable value. Enter the amount from line 21 of the No-New- ax Rate Worksheet.	\$66,307,896
	Rate neces	ssary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and \$100.	\$0.754/\$100
	2021 debt Worksheet	rate. Enter the rate from line 48 of the Voter-Approval Tax Rate	\$0.0209/\$100
72.	De minimi	s rate. Add lines 68,70, and 71.	\$1.2208/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a) 45 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).

Indicate the line number used: 56

\$0.4643/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

\$0.495/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$1.2208/\$100

Taxing Unit Representative Name and Signature

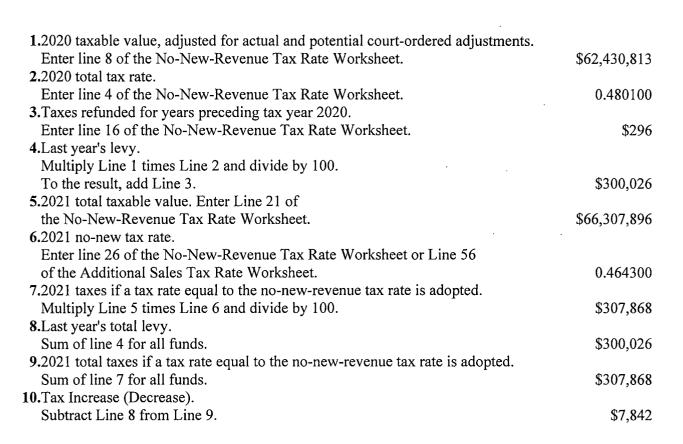
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

Print Here	Dary I tolm
Printed Name of Taxing	Unit Representative
Sign Here	56.4
Taxing Unit Representa	tive
Date	-6-21

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF MARION

Date: 08/06/2021



TNT-856 07-20/7

2021 Tax Rate Calculation Worksheet

CITY OF SEGUIN

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.	2020 total taxable value. 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).	\$2,467,333,496
2.	2020 tax ceilings. 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. ²	\$355,959,720
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$2,111,373,776
4.	2020 total adopted tax rate.	\$0.541200/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$4,490,000 B. 2020 values resulting from final court decisions: -\$4,100,000 C. 2020 value loss. Subtract B from A.3	\$390,000
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: B. 2020 dispuated value: C. 2020 undisputed value. Subtract B from A.4	\$0
7.	2020 Chapter 42 related adjusted values. Add line 5 and line 6.	\$390,000
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$2,111,763,776

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)

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	in 2021. 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.	
	A. Absolute exemptions. Use 2020 market value: \$1,419,689	
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$6,455,770	
	C. Value loss. Add A and B. ⁶	\$7,875,459
11.	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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$7,875,459
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$2,103,888,317
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$11,386,243
15.	Taxes refunded for years preceding tax year 2020. 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.	\$7,578
16.	Taxes in tax increment financing (TIF) for tax year 2020. 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".9	\$0
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$11,393,821

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)

No-New-Revenue Tax Rate (continued)

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18.	Total 2021 taxable value on the 2021 certified appraise value includes only certified values or certified estimate of the total taxable value of homesteads with tax ceilings (where the total taxable value of homesteads with tax ceilings). These homesteads includes homeowners age 65 or older	of values and includes vill deduct in line 20).	
	A. Certified values:	\$2,676,592,090	
ł	B. Counties: Include railroad rolling stock	· ·	
	values certified by the Comptroller's office:	+ \$0	
	C. 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: D. Tax increment financing: 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	- \$ 0	
	deposited into the tax increment fund. Do not		
1	include any new property value that will be		
1	included in line 23 below. ¹²	- \$0	•
	E. Total 2021 value. Add A and B, then		
	subtract C and D.		\$2,676,592,090
19.	Total value of properties under protest or not include appraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 B. 2021 value of properties not under protest or included on certified appraisal roll. 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. 15	\$74,227,389 + \$0	

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)

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$74,227,389
20.	2021 tax ceilings. 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. 16	\$414,442,101
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$2,336,377,378
	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$226,665
	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$164,844 , 491
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$165,071,156
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$2,171,306,222
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.5247/\$100
	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$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)

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.

20	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.2914 <i>/</i> \$400
20.	2020 Mao tax rate. Enter the 2020 Mao tax rate.	\$0.2811/\$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.	\$2,111,763,776
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$5,936,167
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. 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.	

Voter-Approval Tax Rate (continued)

31. (cont.)		\$7,448,300
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$2,171,306,222
33.	2021 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.	\$0.343/\$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. 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. 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 CITY OF SEGUIN

Voter-Approval Tax Rate (continued)

Approval Tax Nate (Continued)		
_	s. ²⁴	
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.	\$1,996,071	
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.	\$1,900,513	
multiply by \$100.	\$0.0044/\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		\$0.0044/\$100
Rate adjustment for county indigent defense compens	ation. 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		
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	
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 Φ.		\$0/\$100
	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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0. Rate adjustment for county indigent defense compens 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. E. Enter the lessor of C and D. If not applicable,	the amount paid by a taxing unit providing for the maintehance and operation cost of providing indigerit health care for the period beginning on July 1, 12020 and ending on June 30, 2021, less any state assistance received for the same purpose. 8. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintehance and operation cost of providing indigerit 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. C. Subtract B from A and divide by line 32 and multiply by \$100. 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. 8. 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. 8. 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. C. Subtract B from A and divide by line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. E. Enter the lessor of C and D. If not applicable,

24 Tex. Tax Code § 26 0442 25 Tex. Tax Code § 26 0442

2021 Tax Rate Calculation Worksheet CITY OF SEGUIN

Voter-Approval Tax Rate (continued)

	Approval rax Nate (Continued)	
	Rate adjustment for county hospital expenditures. 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.	\$0.3474/\$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	\$0.3595/\$100

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

2021 Tax Rate Calculation Worksheet CITY OF SEGUIN

Voter-Approval Tax Rate (concluded)

	ripprovat lax rate (concluded)	
40.		\$6,595,973
41.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2021 debt. Subtract line 41 from line 40E.	\$6,595,973
43.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ²⁹ B. Enter the 2020 actual collection rate. C. Enter the 2019 actual collection rate. D. Enter the 2018 actual collection rate. 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% 100.0000% 97.1900% 98.0400%	100.0000%
44.	2021 debt adjusted for collections. Divide line 42 by line 43E.	\$6,595,973
	2021 total taxable value. Enter the amount on line 21 of the No-New-Revenue Tax Rate Worksheet.	\$2,336,377,378
46.	2021 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.2823/\$100
47.	2021 voter-approval tax rate. Add lines 39 and 46.	\$0.6418/\$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)

2021 Tax Rate Calculation Worksheet CITY OF SEGUIN

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.

	The state of the s	the state of the s
49.	Taxable Sales. 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. ³² 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴	
	-OR-	
	Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$1,508,234
51.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,336,377,378
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0.0645/\$100
53.	2021 NNR tax rate, unadjusted for sales tax. Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.5247/\$100
54.	2021 NNR tax rate, adjusted for sales tax.	
	Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$0.5247/\$100
55.	2021 voter-approval tax rate, unadjusted for sales tax. Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.6418/\$100
56.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.5773/\$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)

2021 Tax Rate Calculation Worksheet CITY OF SEGUIN

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.

	(TCEQ). E	expenses from the Texas Commission on Environmental Quality nter the amount certified in the determination letter from TCEQ. 37 The shall provide its tax assessor-collector with a copy of the letter. 38	\$0
58.		taxable value. Enter the amount from line 21 of the No-New- ax Rate Worksheet.	\$2,336,377,378
59.	Additiona 100.	I rate for pollution control. Divide line 57 by line 58 and multiply by	\$0/\$100
60.	one of the	r-approval tax rate, adjusted for pollution control. Add line 59 to following lines (as applicable): line 47, line 48 (counties) or line 56 the additional sales tax).	\$0.5773/\$100

37 Tex. Tax Code § 26.045(d) 38 Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet CITY OF SEGUIN

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. ³⁹ 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. ⁴⁰

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

61.	2020 unused increment rate. 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.	\$0.0481/\$100
62.	2019 unused increment rate. 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.	2018 unused increment rate. 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.	2021 unused increment rate. Add lines 61, 62, and 63.	\$0.0481/\$100
65.	2021 voter-approval tax rate, adjusted for unused increment rate. 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).	\$0.6254/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet **CITY OF SEGUIN**

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. 42

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. 43

		2021 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-</i> Fax Rate Worksheet.	\$0.3474/\$100
		taxable value. Enter the amount from line 21 of the No-New- ax Rate Worksheet.	\$2,336,377,378
	Rate nece multiply by	ssary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and \$100.	\$0.0214/\$100
69.	2021 debt Workshee	rate. Enter the rate from line 46 of the Voter-Approval Tax Rate	\$0.2823/\$100
70.	De minim	s rate. Add lines 66,68, and 69.	\$0.6511/\$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.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).

\$0.5247/\$100

Voter-approval tax rate. 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).

\$0.6254/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70.

\$0.6511/\$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. 44

Print Here		
	DAMI	John

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

7-28-21

44 Tex. Tax Code § 26.04(c)

2021 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF SEGUIN Date: 07/28/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments.	
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$2,111,763,776
2.2020 total tax rate.	
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.541200
3. Taxes refunded for years preceding tax year 2020.	ne.
Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$7,578
4.Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	
To the result, add Line 3.	\$11,436,444
5.2021 total taxable value. Enter Line 21 of	
the No-New-Revenue Tax Rate Worksheet.	\$2,336,377,378
6.2021 no-new tax rate.	
Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54	
of the Additional Sales Tax Rate Worksheet.	0.524700
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Multiply Line 5 times Line 6 and divide by 100.	\$12,258,972
8. Last year's total levy.	
Sum of line 4 for all funds.	\$11,436,444
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	
Sum of line 7 for all funds.	\$12,258,972
10.Tax Increase (Decrease).	
Subtract Line 8 from Line 9.	\$822,528

TNT-856 7-21/8

2021 Tax Rate Calculation Worksheet

York Creek Improvement District 3251 N Hwy 123 Bypass 830-379-0930

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.	tax roll today. Include any a Tax Code Section 25.25(d) from these adjustments. Ex Chapter 42 as of July 25 (v the taxable value of homes	Enter the amount of 2020 taxable value on the 2020 adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections exclude any property value subject to an appeal under will add undisputed value in Line 6). This total includes steads with tax ceilings (will deduct in Line 2) and the ement financing (adjustment is made by deducting TIF 17).	\$1,733,810,367
2.	taxable value of homestead homeowners age 65 or old	es, Cities and Junior College Districts. Enter 2020 total ds with tax ceilings. These include the homesteads of er or disabled. Other units enter "0" If your taxing g provision in 2020 or prior year for homeowners age e this step. ²	\$0
3.	Preliminary 2020 adjusted	d taxable value. Subtract line 2 from line 1.	\$1,733,810,367
4.	2020 total adopted tax ra	te.	\$0.004800/\$100
5.	2020 taxable value lost b 2020 appraised value. A. Original 2020 ARB va B. 2020 values resulting decisions: C. 2020 value loss. Subtr	from final court - \$0	\$0
6.	2020 taxable value subje A. 2020 ARB certified val B. 2020 dispuated value: C. 2020 undisputed value	- \$0	\$0
7.	2020 Chapter 42 related a	adjusted values. Add Line 5C and Line 6C.	\$0
8.	2020 taxable value, adjus adjustments. Add line 3 and line 7.	ted for actual and potential court-ordered	\$1,733,810,367
		I I I I I I I I I I I I I I I I I I I	

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)

No-New-Revenue Tax Rate (continued)

			
9.	2020 taxable value of property in te January 1, 2020. Enter the 2020 valu	rritory the taxing unit deannexed after e of property in deannexed territory.5	\$0
10.	in 2021. If the taxing unit increased a between the original exempted amou Do not include value lost due to freep exemptions. Note that lowering the ar	new exemption or reduce taxable value. 0 market \$194,168 ption amount	\$1,422,412
11.	2020 taxable value lost because pr appraisa (1-d or 1-d-1), timber app	\$0	\$0
12.	Total adjustments for lost value. Ad	dd lines 9, 10C and 11C.	\$1,422,412
	2020 captured value of property in captured appraised value of property financing zone for which 2020 taxes w	a TIF. Enter the total value of 2020 taxable by a taxing unit in a tax increment	\$0
14.	Adjusted 2020 taxable value. Subtra	act line 12 and Line 13 from line 8.	\$1,732,387,955
15.	Adjusted 2020 total levy. Multiply lin	e 4 by line 14 and divide by \$100.	\$83,154
16.	refunded by the taxing unit for tax year refunds include court decisions, Tax 0	Code § 25.25(b) and (c) corrections and onto include refunds for tax year 2020.	\$34
17.	Adjusted 2020 levy with refunds an	d TIF adjustment. Add Lines 15 and 16.	\$83,188

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 § 26.03(c) 9 Tex. Tax Code § 26.012(13) 10 Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate (continued)

18.	Total 2021 taxable value on the 2021 certified approvalue includes only certified values or certified estimate the total taxable value of homesteads with tax ceilings. These homesteads includes homeowners age 65 or or certified approval.	te of values and includes s (will deduct in line 20).	
1	A. Certified values:	\$2,620,048,015	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$0	
	C. 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	
	D. Tax increment financing: 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. ¹²	- \$0	·
	E. Total 2021 value. Add A and B, then	- ψ0	
	subtract C and D.		\$2,620,048,015
19.	Total value of properties under protest or not incluappraisal roll. 13 A. 2021 taxable value of properties under protest. 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. 14 B. 2021 value of properties not under protest or included on certified appraisal roll. 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. 15	uded on certified \$79,148,405 + \$0	

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)

No-New-Revenue Tax Rate (concluded)

19.	C. Total value under protest or not certified. Add	
(cont.)		\$79,148,405
20.	2021 tax ceilings. 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. ¹⁶	\$0
21.	2021 total taxable value . Add lines 18E and 19C. Subtract line 20. ¹⁷	\$2,699,196,420
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. 18	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2021. 19	\$124,025,382
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$124,025,382
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$2,575,171,038
26.	2021 NNR tax rate . Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.0032/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$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)

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.	\$0.0048/\$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.	\$1,733,810,367
30	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$83,222
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. 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. This line applies only to tax are preceding tax year 2020. B. 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.	

Voter-Approval Tax Rate (continued)

	approvai l'ax Rate (continued)	· · · · · · · · · · · · · · · · · · ·
31. (cont.)	C. 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. D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$34	
	E. Add line 30 to 31D.	\$83,256
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the No-New-Revenue Tax Rate Worksheet.	\$2,575,171,038
33.	2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.	\$0.0032/\$100
34.	Rate ad justment for state criminal justice mandate. 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. 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. C. Subtract B from A and divide by line 32 and multiply by \$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

Voter-Approval Tax Rate (continued)

35	Date adjustment for indicant health care	24	
35.	Rate adjustment for indigent health care expenditures.		
1	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		
į	any state assistance received for the same	ተ ሰ	
	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		
1	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
26	D-4 J:44	4. 25	
30.	Rate adjustment for county indigent defense compensation	tion.	
	A. 2021 indigent defense compensation		
1	expenditures. Enter the amount paid by a county		
j	to provide appointed counsel for indigent		
	individuals for the period beginning on July 1,		
1	2020 and ending on June 30, 2021, less any state		
	grants received by the county for the same		
	purpose.	\$0	1
	B. 2020 indigent defense compensation		
	expenditures. Enter the amount paid by a county		,
;	to provide appointed counsel for indigent		
1	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		
1	multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.05 and divide by line 32 and	1	
	multiply by \$100.	\$0/\$100	•
	E. Enter the lessor of C and D. If not applicable,	Ψο,Ψ.ου	
	enter 0.		\$0/\$100
	OIROI O.		Ψ3/Ψ100

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

Voter-Approval Tax Rate (continued)

	Tax Mate (continued)	
37. Rate adj	ustment for county hospital expenditures. ²⁶	
Enter t munici county 2020 a	ligible county hospital expenditures. he amount paid by the county or pality to maintain and operate an eligible hospital for the period beginning on July 1, nd ending on June 30, 2021 \$0	
Enter t munici county	ligible county hospital expenditures. the amount paid by the county or coality to maintain and operate an eligible hospital for the period beginning on July 1, and ending on June 30, 2020.	
	ct B from A and divide by line 32 and	
	y by \$100. \$0/\$100	
D. Multipi multipi	y B by 0.08 and divide by line 32 and y by \$100. \$0/\$100	
1 1 ' 1	he lessor of C and D, if applicable. If not	
applica	ble, enter 0.	\$0/\$100
for the cu Chapter a populat by the Of informat		
Enter t safety for the B. Expen the am public	nt appropriated for public safety in 2020. The amount of money appropriated for public in the budget adopted by the municipality preceding fiscal year. ### ditures for public safety in 2020. Enter ount of money spent by the municipality for safety during the preceding fiscal year. #### ditures for public safety in 2020. Enter ount of money spent by the municipality for safety during the preceding fiscal year. ###################################	
multip	y by \$100. \$0/\$100	
D. Enter t	ne rate calculated in C. If not applicable,	\$0/\$100
	2021 NNR M&O rate.	75.7100
	33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.0032/\$100

26 Tex. Tax Code § 26.0443

Voter-Approval Tax Rate (continued)

40.	Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0 B. Divide line 40A by line 32 and multiply by \$100. \$0/\$100 C. Add Line 40B to Line 39.	\$0.0032/\$100
41.	 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 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 	\$0.0033/\$100
D41.	Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first 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, or 2) the third tax year after the tax year in which the disaster occurred	
	If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$0/\$100

27 Tex. Tax Code § 26.042(a)

Voter-Approval Tax Rate (continued)

42.	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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount. \$0 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.	\$0
43.	Certified 2020 excess debt collections. Enter the amount certified by the	
<u> </u>	collector. 29	\$0
44.	Adjusted 2021 debt. Subtract line 43 from line 42E.	\$0
45.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. 30 100.0000% B. Enter the 2020 actual collection rate. 94.4700% C. Enter the 2019 actual collection rate. 94.4700% D. Enter the 2018 actual collection rate. 94.4700% 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%. 31	100.0000%

²⁸ Tex. Tax Code § 26.012(7) 29 Tex. Tax Code § 26.012(10) and 16.04(b) 30 Tex. Tax Code § 26.04(b) 31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

York Creek Improvement District

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$0
47.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	\$2,699,196,420
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.0033/\$100
D49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	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

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.

51.	May 2021 quarters. ³ Comptrol	Sales. For taxing units that adopted the sales tax in November 2020 or enter the Comptroller's estimate of taxable sales for the previous four Estimates of taxable sales may be obtained through the er's Allocation Historical Summary webpage. Taxing units that adopted tax before November 2020, skip this line.	\$0
52.		d sales tax revenue. Counties exclude any amount that is or will be economic development grants from the amount of estimated sales tax	
	Multiply	units that adopted the sales tax in November 2020 or in May 2021. the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as le) and multiply the result by .95.34	
		-OR-	
		units that adopted the sales tax before November 2020. Enter the x revenue for the previous four quarters. Do not multiply by .95.	\$0
53.		I taxable value. Enter the amount from line 21 of the No-New- Tax Rate Worksheet.	\$2,699,196,420
54.	Sales tax	adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.		R tax rate, unadjusted for sales tax. 35 Enter the rate from line 26 or plicable, on the No-New-Revenue Tax Rate Worksheet.	\$0.0032/\$100
56.	2021 NNI	R tax rate, adjusted for sales tax.	
	Subtrac	units that adopted the sales tax in November 2020 or in May 2021. t line 54 from line 55. Skip to line 57 if you adopted the additional sales re November 2020.	\$0.0032/\$100
57.	line 49, lir	er-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from the D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Tax Rate Worksheet</i> .	\$0.0033/\$100
58.	2021 vot e line 57.	er-approval tax rate, adjusted for sales tax. Subtract line 54 from	\$0.0033/\$100

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)

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.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	· \$0
60.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,699,196,420
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.0033/\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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. ³⁹ 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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. 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.	\$0/\$100
64.	2019 unused increment rate . 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 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. 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 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0/\$100
	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.0033/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

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. 44

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. 45

	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.0032/\$100
	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,699,196,420
	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.0185/\$100
71.	2021 debt rate. Enter the rate from line 48 of the Voter-Approval Tax Rate Worksheet.	\$0/\$100
72.	De minimis rate. Add lines 68,70, and 71.	\$0.0217/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax). Indicate the line number used: 56

\$0.0032/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue). Indicate the line number used: 67

\$0.0033/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.0217/\$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 accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

Print Here Ary 1 John
Printed Name of Taxing Unit Representative
Sign Here
Taxing Unit Representative
Date 8-11-21

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)