

/30/2020 11:20:57 AM		NO NEW REVENUE TAX RATE TOTALS			APR Year	Tax Year
Entity: GC GC-GRAPE CREEK ISD (2020)					2020	2019
Year	Description	Input Data Here	Sch w/o 313	Sch 313	Non School	
<b>2019</b>	<b>Total taxable value</b>					
	Taxable value	338,092,274				
	25.25(d) Adjustments	0				
	Appeal Under Chapter 42 as of July 25	0				
	Recognizable taxable value	338,092,274	L.1	L.1	L.1	
<b>2019</b>	<b>Tax ceilings</b>					
	Total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	20,546,467	L.2	L.2	L.2	
<b>2019</b>	<b>Taxable value not subject M&amp;O taxation, due to limitation under Tax Code Chapter 313</b>					
	Appraised I&S value of property subject to chapter 313 agreement	0		L.4A		
	Limited M&O value of property subject to vchapter 313 agreement	0		L.4B		
<b>2019</b>	<b>Total adopted tax rate</b>					
	M&O or maintenance & operations rate	0.01068350		L.6A	L.28	
	I&S or debt rate	0.00206000		L.6B		
	Total adopted tax rate (eg. school rate \$1.06 => 0.01060000)	0.01274350	L.4		L.4	
<b>2019</b>	<b>Taxable value lost because property first qualified for an exemption in 2020</b>					
	Absolute exemptions (use prior year market value)	66,590	L.10A	L.13A	L.10A	
	Partial exemptions (current year exemption amount or if percentage exemption use percentage times prior year value)	3,368,046	L.10B	L.13B	L.10B	
<b>2019</b>	<b>Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, or special appraisal in 2020</b>					
	Prior year productivity market value	128,180	L.11A	L.14A	L.11A	
	Current year productivity or special appraised value	1,690	L.11B	L.14B	L.11B	
<b>2020</b>	<b>Total taxable value on the certified appraisal roll today</b>					
	Certified taxable value	361,934,705	L.17A	L.23A	L.18A	
	Pollution control and energy storage system exemption	0	L.17B	L.23B	L.18C	
	TIF zone captured appraised value of property taxable by a taxing unit with in a tax increment financing zone	0			L.18D	
<b>2020</b>	<b>Total value of properties under protest</b>					
	<b>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</b>		L.18A	L.24A	L.19A	
<b>2020</b>	<b>Tax ceilings</b>					
	Taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	20,508,187	L.19	L.25A	L.20	
	New value of property subject to chapter 313 agreements	0		L.25B		
	Taxable value of new improvements and new personal property located in new improvements	8,899,680	L.22	L.30	L.23	
	New Improvements on Which a Tax Abatement Agreement Has Expired for 2020	0			L.23	

NO NEW REVENUE DATA ENTRY	
Description	Input Data Below
Address	
Name of person preparing this notice	
Title	
Date prepared	7/30/2020 11:20:57 AM
Public meeting at (time, date, year form 50-280)	
Name of room, Building, Physical location	
Meeting City, State	
County or Municipality	
Name of County or Municipal Tax Assessor-Collector	
Telephone Number	
Email Address	
Internet Website Address, if Applicable	
Meeting Date and Time	
Meeting Address	
Date of Meeting	
Time of Meeting	

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*Angie Smetana*

# 2020 Tax Rate Calculation Worksheet

## School Districts Without Chapter 313 Agreements

GC-GRAPE CREEK ISD (2020)

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

Phone (area code and number)

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 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.

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

Line	Effective Tax Rate Activity	Amount/Rate
1.	<b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup> Tex. Tax Code § 26.012(14)	<b>\$338,092,274</b>
2.	<b>2019 tax ceilings.</b> Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup> Tex. Tax Code § 26.012(14)	<b>\$20,546,467</b>
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.	<b>\$317,545,807</b>
4.	<b>2019 total adopted tax rate</b>	<b>1.27435000</b>
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>  <b>A. Original 2019 ARB values:</b> <span style="float: right;">\$0</span> <b>B. 2019 values resulting from final court decisions:</b> <span style="float: right;">\$0</span> C. 2019 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(14)	<b>\$0</b>
6.	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  <b>A. 2019 ARB certified value:</b> <span style="float: right;">\$0</span> <b>B. 2019 disputed value:</b> <span style="float: right;">\$0</span> <b>C. 2019 undisputed value. Subtract B from A.</b> <sup>4</sup> Tex. Tax Code § 26.012(13)	<b>\$0</b>
7.	<b>2019 Chapter 42-related adjusted values. Add Line 5 and 6.</b>	<b>\$0</b>
8.	<b>2019 taxable value, adjusted for court-ordered adjustments. Add Line 3 and Line 7.</b>	<b>\$317,545,807</b>
9.	<b>2019 taxable value of property in territory the school deannexed after Jan. 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)	<b>\$0</b>

Texas Comptroller of Public Accounts

Form 50-859

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions. Use 2019 market value:</b> <span style="float: right;">\$66,590</span> <b>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:</b> <span style="float: right;">\$3,368,046</span> <b>C. Value loss. Add A and B.</b> <sup>6</sup> Tex. Tax Code § 26.012(15)	<b>\$3,434,636</b>

11.	<p><b>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020.</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.</p> <p><b>A. 2019 market value:</b> <span style="float: right;">\$128,180</span></p> <p><b>B. 2020 productivity or special appraised value:</b> <span style="float: right;">\$1,690</span></p> <p><b>C. Value loss.</b> Subtract B from A <sup>7 Tex. Tax Code § 26.012(15)</sup> <span style="float: right;">\$126,490</span></p>	
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C. <span style="float: right;">\$3,561,126</span>	
13.	<b>Adjusted 2019 taxable value.</b> Subtract Line 12 from Line 8. <span style="float: right;">\$313,984,681</span>	
14.	<b>Adjusted 2019 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100. <span style="float: right;">\$4,001,264</span>	
15.	<b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <sup>8 Tex. Tax Code § 26.012(13)</sup> <span style="float: right;">\$9,397.02</span>	
16.	<b>Adjusted 2019 levy with refunds.</b> Add Line 14 and Line 15. <sup>9 Tex. Tax Code § 26.012(13)</sup> Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result. <span style="float: right;">\$4,010,661</span>	
17.	<p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or isabled. <sup>10 Tex. Tax Code §§ 26.012, 26.04(c-2)</sup></p> <p><b>A. Certified values.</b> <sup>11 Tex. Tax Code § 26.012(6)</sup> <span style="float: right;">\$361,934,705</span></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">\$0</span></p> <p><b>C. Total 2020 value.</b> Subtract B from A. <span style="float: right;">\$361,934,705</span></p>	

Texas Comptroller of Public Accounts Form 50-859

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	<p>Total value of properties under protest or not included on certified appraisal roll. <sup>12 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13 Tex. Tax Code § 26.01(c)</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14 Tex. Tax Code § 26.01(d)</sup> <span style="float: right;">\$0</span></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$0</span></p>	<p><b>* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest</b></p>
19.	<b>2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15 Tex. Tax Code § 26.012(6)(B)</sup> <span style="float: right;">\$20,508,187</span>	
20.	<b>2020 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19. <span style="float: right;">\$341,426,518</span>	
21.	<b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district. <span style="float: right;">\$0</span>	
22.	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement. <span style="float: right;">\$8,899,680</span>	
23.	<b>Total adjustments to the 2020 taxable value.</b> Add lines 21 and 22. <span style="float: right;">\$8,899,680</span>	
24.	<b>Adjusted 2020 taxable value.</b> Subtract line 23 from line 20. <span style="float: right;">\$332,526,838</span>	

**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. <sup>18 Tex. Tax Code §26.08(n)</sup>

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. <sup>19 Tex. Edu. Code §48.2551(a)(3)</sup>

2. **Enrichment Tax Rate (DTR):** <sup>20 Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032</sup> 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. <sup>21 Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)</sup>

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. <sup>22 Tex. Edu. Code §45.0021(a)</sup> 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.

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2020-2021 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

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. <sup>23 Tex. Edu. Code §11.184(b)</sup> 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. <sup>24 Tex. Edu. Code §11.184(b-1)</sup> Districts should review information from TEA when calculating their voter-approval rate.

Line	Voter-Approval Tax Rate Activity	Amount/Rate
26.	<b>2020 maximum compressed tax rate (MCR).</b> 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. <sup>25 Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)</sup>	0.88650000
27.	<b>2020 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26 Tex. Tax Code §26.08(n)(2)</sup>	0.13830000
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)  B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. <sup>27 Tex. Tax Code §26.08(n-1)</sup>	0.04000000
28.	<b>2020 maintenance and operations (M&amp;O) tax rate (TR).</b> 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. <sup>28 Tex. Edu. Code §45.003€</sup>	1.02480000
29.	Total 2020 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. Enter debt amount	\$1,078,550
	B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$318,333
	C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$92,045
	<b>D. Adjust debt:</b> Subtract B and C from A.	\$668,172
30.	<b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>29 Tex. Tax Code §§26.012(10) and 26.04(b)</sup>	\$0
31.	<b>Adjusted 2020 debt.</b> Subtract line 30 from line 29D.	\$668,172
32.	<b>2020 anticipated collection rate.</b> 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%. <sup>30 Tex. Tax Code §§26.04(h), (h-1) and (h-2)</sup>	
	A. Enter the 2020 anticipated collection rate certified by the collector. <sup>31 Tex. Tax Code §26.04(b)</sup>	95%

8/18/2020 3:14 PM	B. Enter the 2019 actual collection rate	95%	
	C. Enter the 2018 actual collection rate	96%	
	D. Enter the 2017 actual collection rate	95%	95%
33.	<b>2020 total taxable value adjusted by collection rate.</b> 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 2020 to the result.		703,339
34.	<b>2020 total taxable value.</b> Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.		341,426,518
35.	<b>2020 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.		0.2060009
36.	<b>2020 voter-approval tax rate.</b> 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. <sup>32 Tex. Tax Code §26.08(g)</sup>		1.2308009

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**SECTION 3: 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 step 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.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>33 Tex. Tax Code § 26.045(d)</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34 Tex. Tax Code § 26.045(i)</sup>	\$0
38.	<b>2020 total taxable value.</b> Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$341,426,518
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	0.0000000
40.	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	1.2308009

**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate 1.20611642

As applicable, enter the 2020 NNR tax rate from: Line 25.

Voter-Approval Tax Rate 1.2308009

As applicable, enter the 2020 voter-approval tax rate from Line 36 or Line 39.

**SECTION 5: 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. <sup>35 Tex. Tax Code §26.04(c)</sup>

print here

Printed Name of School District Representative

sign here

School District Representative

Date

**For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)**

## 2020 Tax Rate Calculation Worksheet

### School Districts with Chapter 313 Agreements

GC-GRAPE CREEK ISD (2020)

Taxing Unit'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 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 governing body a certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as possible. This worksheet is for school districts with Chapter 313 agreements only. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for School District without Chapter 313 Agreements.

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#### 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 be applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease. Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) and interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement should calculate their M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	Effective Tax Rate Activity
1.	<p><b>2019 total I&amp;S taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments.</p> <p>Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).<sup>1</sup> Tex. Tax Code § 26.012(14)</p> <p>This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.</p>
2.	<p><b>2019 tax ceilings.</b> Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>2</sup> Tex. Tax Code § 26.012(14)</p>
3.	<p><b>Preliminary 2019 adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.</p>
4.	<p><b>2019 taxable value not subject M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b></p> <p><b>A. 2019 I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total 2019 appraised value of property subject to a Chapter 313 agreement: <span style="float: right;">\$0</span></p> <p><b>B. 2019 M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total 2019 limited value of property subject to a Chapter 313 agreement: <span style="float: right;">\$0</span></p> <p><b>C. Subtract B from A.</b></p>
5.	<p><b>Preliminary 2019 adjusted M&amp;O taxable value.</b> Subtract Line 4C from Line 3.</p>
6.	<p><b>2019 total adopted tax rate.</b> Separate the 2019 adopted tax rate into its two components.</p> <p><b>A. 2019 M&amp;O tax rate :</b> <span style="float: right;">0.0106835</span></p> <p><b>B. 2019 I&amp;S or debt rate:</b> <span style="float: right;">0</span></p>

2020 Tax Rate Calculation Worksheet – School Districts

Line	No-New-Revenue Tax Rate Worksheet						
7.	<p><b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>A. Original 2019 ARB values:</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$66,590</b></td> </tr> <tr> <td><b>B. 2019 disputed value:</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$3,368,046</b></td> </tr> <tr> <td colspan="2"><small>C. 2019 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)</small></td> </tr> </table>	<b>A. Original 2019 ARB values:</b>	<b>\$66,590</b>	<b>B. 2019 disputed value:</b>	<b>\$3,368,046</b>	<small>C. 2019 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)</small>	
<b>A. Original 2019 ARB values:</b>	<b>\$66,590</b>						
<b>B. 2019 disputed value:</b>	<b>\$3,368,046</b>						
<small>C. 2019 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)</small>							
8.	<p><b>2019 taxable value subject to an appeal under Chapter 42, as of July 25</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>A. 2019 ARB certified value:</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$0</b></td> </tr> <tr> <td><b>B. 2019 productivity or special appraised value:</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$0</b></td> </tr> <tr> <td colspan="2"><small>C. 2019 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)</small></td> </tr> </table>	<b>A. 2019 ARB certified value:</b>	<b>\$0</b>	<b>B. 2019 productivity or special appraised value:</b>	<b>\$0</b>	<small>C. 2019 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)</small>	
<b>A. 2019 ARB certified value:</b>	<b>\$0</b>						
<b>B. 2019 productivity or special appraised value:</b>	<b>\$0</b>						
<small>C. 2019 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)</small>							
9.	2019 Chapter 42 related adjusted values Add Line 7C and 8C.						
10.	<b>2019 M&amp;O taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.						
11.	<b>2019 I&amp;S taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.						
12.	<b>2019 taxable value of property in territory the school deannexed after Jan. 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)						
13.	<p><b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>A. Absolute exemptions.</b> Use 2019 market value:</td> <td style="text-align: right; border-top: 1px solid black;"><b>\$66,590</b></td> </tr> <tr> <td><b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value:</td> <td style="text-align: right; border-top: 1px solid black;"><b>\$3,368,046</b></td> </tr> <tr> <td colspan="2"><small>C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</small></td> </tr> </table>	<b>A. Absolute exemptions.</b> Use 2019 market value:	<b>\$66,590</b>	<b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value:	<b>\$3,368,046</b>	<small>C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</small>	
<b>A. Absolute exemptions.</b> Use 2019 market value:	<b>\$66,590</b>						
<b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value:	<b>\$3,368,046</b>						
<small>C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</small>							
14.	<p><b>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020.</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>A. 2019 market value:</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$128,180</b></td> </tr> <tr> <td><b>B. 2020 productivity or special appraised value:</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>\$1,690</b></td> </tr> <tr> <td colspan="2"><small>C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</small></td> </tr> </table>	<b>A. 2019 market value:</b>	<b>\$128,180</b>	<b>B. 2020 productivity or special appraised value:</b>	<b>\$1,690</b>	<small>C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</small>	
<b>A. 2019 market value:</b>	<b>\$128,180</b>						
<b>B. 2020 productivity or special appraised value:</b>	<b>\$1,690</b>						
<small>C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</small>							
15.	<b>Total adjustments for lost value.</b> Add Lines 12, 13C and 14C.						
16.	Adjusted 2019 M&O taxable value. Subtract Line 15 from Line 10. <span style="float: right;">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 M&amp;O taxes the governing body dedicated to the junior college district in 2019 from the result.</span>						
17.	<b>Adjusted 2019 I&amp;S taxable value.</b> Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in 2019 from the result.						
18.	<b>Adjusted 2019 total M&amp;O levy.</b> Multiply Line 6A by Line 16 and divide by \$100.						

2020 Tax Rate Calculation Worksheet – School Districts

Line	No-New-Revenue Tax Rate Worksheet
19.	<b>Adjusted 2019 total I&amp;S levy.</b> Multiply Line 6B by Line 17 and divide by \$100.
20.	<p><b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup> Tex. Tax Code § 26.012(13)</p> <p><b>A. M&amp;O taxes refunded for tax years preceding tax year 2019:</b> <span style="float: right;">\$0</span></p> <p><b>B. I&amp;S taxes refunded for tax years preceding tax year 2019:</b> <span style="float: right;">\$0</span></p>
21.	<b>Adjusted 2019 M&amp;O levy with refunds.</b> Add Lines 18 and 20A. <sup>9</sup> Tex. Tax Code § 26.012(13)
22.	<b>Adjusted 2019 I&amp;S levy with refunds.</b> Add Lines 19 and 20B. <sup>10</sup> Tex. Tax Code § 26.012(13)
23.	<p><b>Total 2020 I&amp;S taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)</p> <p>A. Certified values: <sup>12</sup> Tex. Tax Code § 26.012(6) <span style="float: right;">\$361,934,705</span></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property <span style="float: right;">\$0</span></p> <p><b>C. Total 2020 value.</b> Subtract B from A.</p>
24.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> Tex. Tax Code § 26.01(c) and (d)</p> <p><b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c) <span style="float: right;">\$0</span></p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> Tex. Tax Code § 26.01(d) <span style="float: right;">\$0</span></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>
25.	<p><b>2020 tax ceilings and new property value for Chapter 313 limitations.</b></p> <p><b>A. 2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>16</sup> Tex. Tax Code § 26.012(6)(A)(i) <span style="float: right;">20,508,187</span></p> <p><b>B. 2020 Chapter 313 new property value.</b> Enter 2020 new property value of property subject to Chapter 313 agreements. <sup>17</sup> Tex. Tax Code § 26.012(6)(A)(ii) <span style="float: right;">0</span></p> <p><b>C. Add A and B.</b></p>
26.	<b>2020 total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Line 25C.
27.	<p><b>2020 taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b></p> <p><b>A.</b> 2020 I&amp;S value of property subject to Chapter 313 agreement. Enter the total 2020 appraised value of property subject to a Chapter 313 agreement. <span style="float: right;">\$0</span></p> <p><b>B.</b> 2020 M&amp;O value of property subject to Chapter 313 agreement. Enter the total 2020 limited value of property subject to a Chapter 313 agreement. <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A.</p>



2020 Tax Rate Calculation Worksheet – School Districts

Line	No-New-Revenue Tax Rate Worksheet
28.	2020 total M&O taxable value. Subtract Line 27C from Line 26.
29.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.
30.	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.
31.	<b>Total adjustments to the 2020 taxable value.</b> Add Line 29 and Line 30.
32.	<b>Adjusted 2020 M&amp;O taxable value.</b> Subtract Line 31 from Line 28.
33.	<b>Adjusted 2020 I&amp;S taxable value.</b> Subtract Line 31 from Line 26.
34.	<b>2020 NNR M&amp;O tax rate.</b> Divide line 21 by line 32 and multiply by \$100.
35.	<b>2020 NNR I&amp;S tax rate.</b> Divide line 22 by line 33 and multiply by \$100.
36.	<b>2020 NNR total tax rate.</b> Add Line 34 and Line 35.

**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 separate rates. <sup>18</sup> Tex. Tax Code §26.08(n)

**1. Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current 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):** <sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032 A district's enrichment tax rate is defined as any tax of and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim 9 'golden pennies' which are subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield. <sup>21</sup> Tex. Edu. Code

**3. Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. <sup>22</sup> Tex. Edu. Code §45.0021(a) 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 their M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. <sup>22</sup> Tex. Edu. Code §45.0021(a)

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2020-2021 school year basic allotment and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

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. <sup>23</sup> Tex. Edu. Code §48.2553 discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.

A 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 following the date of the declaration without conducting an efficiency audit. <sup>24</sup> Tex. Edu. Code §11.184(b-1)

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

Line	Voter-Approval Tax Rate Worksheet				
37.	<b>2020 maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>				
38.	<b>2020 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26</sup> Tex. Tax Code §26.08(n)(2)				
	<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f )</td> <td style="text-align: right; background-color: #D9E1F2;"><b>0.00000000</b></td> </tr> <tr> <td>B. Enter \$0.05 per \$100 of taxable value, if governing body of school district adopts \$0.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. <sup>27</sup> Tex. Tax Code §26.08(n-1)</td> <td style="text-align: right; background-color: #D9E1F2;"><b>0.00000000</b></td> </tr> </table>	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f )	<b>0.00000000</b>	B. Enter \$0.05 per \$100 of taxable value, if governing body of school district adopts \$0.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. <sup>27</sup> Tex. Tax Code §26.08(n-1)	<b>0.00000000</b>
A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f )	<b>0.00000000</b>				
B. Enter \$0.05 per \$100 of taxable value, if governing body of school district adopts \$0.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. <sup>27</sup> Tex. Tax Code §26.08(n-1)	<b>0.00000000</b>				

2020 Tax Rate Calculation Worksheet – School Districts

Voter-Approval Tax Rate Worksheet	
Line	
39.	<p><b>2020 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 37 and 38.                      Note: M&amp;O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. <sup>28</sup> Tex. Edu. Code §45.003(e)</p>
40.	<p><b>Total 2020 debt to be paid with property tax revenue.</b>                      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&amp;O expenses.</p> <p><b>A. Debt</b> 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.                      Enter debt amount: <span style="float: right;">\$0</span></p> <p><b>B. Subtract unencumbered fund</b> amount used to reduce total debt <span style="float: right;">\$0</span></p> <p><b>C. Subtract state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt <span style="float: right;">\$0</span></p> <p><b>D. Adjust debt:</b> Subtract B and C from A.</p>
41.	<p><b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)</p>
42.	<p><b>Adjusted 2020 debt.</b> Subtract line 41 from line 40D.</p>
43.	<p>2020 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%. <sup>30</sup>                      Tex. Tax Code §§26.04(h), (h-1) and (h-2)</p> <p><b>A.</b> Enter the 2020 anticipated collection rate certified by the collector. <sup>31</sup> Tex. Tax Code §26.04(b) <span style="float: right;">0%</span></p> <p><b>B.</b> Enter the 2019 actual collection rates. <span style="float: right;">0%</span></p> <p><b>C.</b> Enter the 2018 actual collection rate <span style="float: right;">0%</span></p> <p><b>D.</b> Enter the 2017 actual collection rate <span style="float: right;">0%</span></p>
44.	<p><b>2020 debt adjusted for collections.</b> Divide Line 42 by Line 43.</p>
45.	<p><b>2020 total taxable value.</b> Enter the amount on Line 26 of the No-New-Revenue Tax Rate Worksheet.</p>
46.	<p><b>2020 debt rate.</b> Divide Line 44 by Line 45 and multiply by \$100.</p>
47.	<p><b>2020 voter-approval tax rate.</b> Add Lines 39 and 46.                      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 39 and 46. <sup>32</sup> Tex. Tax Code §26.08(g)</p>

**SECTION 3: 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 structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed who pollution control requirements. The school district’s expenses are those necessary to meet the requirements of a permit issued Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determinatio 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 co

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	
<b>48.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33 Tex. Tax Code § 26.045(d)</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34 Tex. Tax Code § 26.045(i)</sup>
<b>49.</b>	<b>2020 total taxable value.</b> Enter the amount on Line 33 of the No-New-Revenue Tax Rate Worksheet.
<b>50.</b>	<b>Additional rate for pollution control.</b> Divide line 48 by line 49 and multiply by \$100.
<b>51.</b>	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add line 50 and line 47.

**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate Enter the 2020  
 NNR tax rate from Line 36

Voter-Approval Tax Rate As applicable,  
 enter the 2020 voter-approval tax rate from Line 47 or Line 51

**SECTION 5: 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 of calculated the tax rates in accordance with requirements in Tax Code and Education Code. <sup>35 Tex. Tax Code §26.04(c)</sup>

print here

Printed Name of School District Representative

sign here

School District Representative

**For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)**

Phone (area code and number)

Taxing Unit's Website Address

ax rate and voterapproval tax rate for the  
the taxing unit the certified appraisal roll or  
has accurately calculated the tax rates and  
1 thereafter as practicable.  
Form 50-859 Tax Rate Calculation Worksheet,

Low Tax Rate and Developing Districts or

ation on and guidance to school districts in  
his worksheet is offered as technical

ate that would produce the same amount of

operations (M&O) taxation. The value of the  
ement must calculate the NNR tax rate for

Amount/Rate
\$338,092,274
\$20,546,467
\$317,545,807
\$0
\$317,545,807
\$0

Amount/Rate

**-\$3,301,456**

**\$0**

**-\$3,301,456**

**\$314,244,351**

**\$314,244,351**

**\$0**

**-\$3,301,456**

**\$126,490**

**-\$3,174,966**

**\$0**

**\$0**

**\$0**

Amount/Rate

\$0

\$0

\$0

\$361,934,705

**\* Please contact Chief Apprasier to obtain estimated recognizable values of property under protest**

\$0

\$20,508,187

\$341,426,518

\$0

Amount/Rate
<b>\$341,426,518</b>
<b>\$0</b>
<b>\$8,899,680</b>
<b>\$8,899,680</b>
<b>\$332,526,838</b>
<b>\$332,526,838</b>
<b>0.00000000</b>
<b>0.00000000</b>
<b>0.00000000</b>

te a voter-approval tax rate that is split into three

t tax year per \$100 of valuation of  
 ment. <sup>19</sup> Tex. Edu. Code §48.2551(a)(3)

fort in excess of the district's MCR  
 n up to 8 'golden pennies, not subject  
 ode §§48.202(a-1)(2) and 48.202(f )

This rate accounts for principal and

ncrease the district's M&O tax rate to

nt if it meets certain requirements

&O tax rate, hold an open meeting to  
 ode §11.184(b) Additionally, a school  
 te during the two-year period

Amount/Rate
<b>0.00000000</b>
<b>0.00000000</b>

Amount/Rate

0.00000000

\$0

\$0

\$0

0%

341,426,518



pollution. This includes any land, ly or partly to meet or exceed by the Texas Commission on n that states the portion of the cost of

ontrol of air, water or land pollution.

Amount/Rate
\$0
\$332,526,838
\$0

0.0000000

0.0000000

fficer or employee of the school district and have

Date

# 2020 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

### GC-GRAPE CREEK ISD (2020)

Taxing Unit'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 rates 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 certifies the appraisal roll 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 based on the 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. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet, School District with Chapter 313 Agreements.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as a guide only. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: 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 be 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.

Some taxing units 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 maintenance and operations taxes, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet						
1.	<b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). <sup>1</sup> Tex. Tax Code § 26.012(14)						
2.	<b>2019 tax ceilings.</b> Counties, cities and junior college districts. Enter 2019 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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup> Tex. Tax Code § 26.012(14)						
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.						
4.	<b>2019 total adopted tax rate.</b>						
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">A. Original 2019 ARB values:</td> <td style="border: 1px solid black; text-align: right;">\$0</td> </tr> <tr> <td>B. 2019 values resulting from final court decisions:</td> <td style="border: 1px solid black; text-align: right;">\$0</td> </tr> <tr> <td colspan="2">C. 2019 value loss. Subtract B from A.<sup>3</sup> Tex. Tax Code § 26.012(13)</td> </tr> </table>	A. Original 2019 ARB values:	\$0	B. 2019 values resulting from final court decisions:	\$0	C. 2019 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	
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6.	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">A. 2019 ARB certified value:</td> <td style="border: 1px solid black; text-align: right;">\$0</td> </tr> <tr> <td>B. 2019 disputed value:</td> <td style="border: 1px solid black; text-align: right;">\$0</td> </tr> <tr> <td colspan="2">C. 2019 undisputed value. Subtract B from A.<sup>4</sup> Tex. Tax Code § 26.012(13)</td> </tr> </table>	A. 2019 ARB certified value:	\$0	B. 2019 disputed value:	\$0	C. 2019 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	
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B. 2019 disputed value:	\$0						
C. 2019 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)							
7.	<b>2019 Chapter 42 related adjusted values.</b> Add Line 5 and Line 6.						

## 2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	No-New-Revenue Tax Rate Worksheet
8.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.
9.	<b>2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup> Tex. Tax Code § 26.012(15)
10.	<p><b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value: <span style="float: right;"><u>\$66,590</u></span></p> <p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: <span style="float: right;"><u>\$3,368,046</u></span></p> <p>C. Value loss. Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15)</p>
11.	<p><b>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020.</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.</p> <p>A. 2019 market value: <span style="float: right;"><u>\$128,180</u></span></p> <p>B. 2020 productivity or special appraised value: <span style="float: right;"><u>\$1,690</u></span></p> <p>C. Value loss. Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15)</p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C
13.	<b>Adjusted 2019 taxable value.</b> Subtract Line 12 from Line 8.
14.	<b>Adjusted 2019 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100
15.	<b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup> Tex. Tax Code § 26.012(13)
16.	<b>Taxes in tax increment financing (TIF) for tax year 2019.</b> 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 2020 captured appraised value in Line 18D, enter 0. <sup>9</sup> Tex. Tax Code § 26.03(c)
17.	<b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add Lines 14, and 15, subtract Line 16. <sup>10</sup> Tex. Tax Code § 26.012(13)
18.	<p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p>A. Certified values: <span style="float: right;"><u>\$361,934,705</u></span></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;"><u>\$0</u></span></p> <p>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: <span style="float: right;"><u>\$0</u></span></p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;"><u>\$0</u></span></p> <p>E. Total 2019 value. Add A and B, then subtract C and D.</p>

## 2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	No-New-Revenue Tax Rate Worksheet
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13 Tex. Tax Code § 26.01(c) and (d)</sup></p> <p><b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14 Tex. Tax Code § 26.01(c)</sup></p> <p style="text-align: right;"><b>\$0</b></p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15 Tex. Tax Code § 26.01(d)</sup></p> <p style="text-align: right;"><b>\$0</b></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>
20.	<p><b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16 Tex. Tax Code § 26.012(6)(B)</sup></p>
21.	<p><b>2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17 Tex. Tax Code § 26.012(6)</sup></p>
22.	<p><b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18 Tex. Tax Code § 26.012(17)</sup></p>
23.	<p><b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020. <sup>19 Tex. Tax Code § 26.012(17)</sup></p>
24.	<p><b>Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.</p>
25.	<p><b>Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.</p>
26.	<p><b>2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20 Tex. Tax Code § 26.04(c)</sup></p>
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21 Tex. Tax Code § 26.04(d)</sup></p>

**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. The voter-approval tax rate is:

**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 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 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, 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.

Line	Voter-Approval Tax Rate Worksheet
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.
30.	<b>Total 2019 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100
31.	<p><b>Adjusted 2019 levy for calculating NNR M&amp;O rate.</b> Add Line 31E to Line 30.</p> <p><b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2019, 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 <span style="float: right;">\$0</span></p> <p><b>B. M&amp;O taxes refunded for years preceding tax year 2019.</b> Enter the amount of M&amp;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 2019. This line applies only to tax years preceding tax year 2019 <span style="float: right;">\$0</span></p> <p><b>C. 2019 taxes in TIF.</b> 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 2020 captured appraised value in Line 18D, enter 0 <span style="float: right;">\$0</span></p> <p><b>D. 2019 transferred function.</b> 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 <span style="float: right;">\$0</span></p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) <span style="float: right;">NA</span></p> <p><b>E. 2019 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function <span style="float: right;">\$0</span></p>
32.	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet
33.	<b>2020 NNR M&amp;O rate (unadjusted).</b> Divide Line 31 by Line 32 and multiply by \$100.
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23 Tex. Tax Code § 26.044</sup> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 state criminal justice mandate.</b> 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. <span style="float: right;">\$0</span></p> <p><b>B. 2019 state criminal justice mandate.</b> 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 <span style="float: right;">\$0</span></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b> <span style="float: right;">0.0000000</span></p>
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24 Tex. Tax Code § 26.0442</sup> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 indigent health care expenditures.</b> 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 <span style="float: right;">\$0</span></p> <p><b>B. 2019 indigent health care expenditures.</b> 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose <span style="float: right;">\$0</span></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b> <span style="float: right;">0.0000000</span></p>

2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	Voter-Approval Tax Rate Worksheet
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25 Tex. Tax Code § 26.0442</sup> Enter the lessor of C and D. If not applicable, enter 0</p> <p><b>A. 2020 indigent defense compensation expenditures.</b> 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. <span style="float: right;">\$0</span></p> <p><b>B. 2019 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26 Tex. Tax Code § 26.0443</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p><b>A. 2020 eligible county hospital expenditures.</b> 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 <span style="float: right;">\$0</span></p> <p><b>B. 2019 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100 <span style="float: right;">0</span></p>
38.	<p><b>Adjusted 2020 NNR M&amp;O rate.</b> Add Lines 33, 34, 35, 36, and 37.</p>
39.	<p><b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below <b>Special Taxing Unit</b>. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p><b>Taxing unit affected by disaster declaration.</b> 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. <sup>27 Tex. Tax Code § 26.04(c-1)</sup></p>
40.	<p><b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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 <span style="float: right;">\$0</span></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) <span style="float: right;">\$0</span></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources <span style="float: right;">\$0</span></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>
41.	<p><b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>28 Tex. Tax Code § 26.012(10) and 26.04(b)</sup></p>

2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts	
Line	Voter-Approval Tax Rate Worksheet
42.	<b>Adjusted 2020 debt.</b> Subtract Line 41 from Line 40E.
43.	<p><b>2020 anticipated collection rate.</b> 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%. <sup>29</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)</p> <p>A. Enter the 2020 anticipated collection rate certified by the collector. <sup>30</sup> Tex. Tax Code § 26.04(b) <span style="float: right;">0%</span></p> <p>B. Enter the 2019 actual collection rate. <span style="float: right;">0%</span></p> <p>C. Enter the 2018 actual collection rate <span style="float: right;">0%</span></p> <p>D. Enter the 2017 actual collection rate. <span style="float: right;">0%</span></p>
44.	<b>2020 debt adjusted for collections.</b> Divide Line 42 by Line 43.
45.	<b>2020 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet
46.	<b>2020 debt rate.</b> Divide Line 44 by Line 45 and multiply by \$100.
47.	<b>2020 voter-approval tax rate.</b> Add Lines 39 and 46.
48.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.

**SECTION 3: 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 a sales tax. A taxing unit must reduce its effective and rollback 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 effective tax rate and/or rollback tax rate because it

Line	Additional Sales and Use Tax Worksheet
49.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Tex. Tax Code § 26.041(d) Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.
50.	<p><b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> Tex. Tax Code § 26.041(i)</p> <p><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> Tex. Tax Code § 26.041(d)</p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2019.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>
51.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.
52.	<b>Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.
53.	<b>2020 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Tex. Tax Code § 26.04(c) Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.
54.	<p><b>2020 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.</p>
55.	<b>2020 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Tex. Tax Code § 26.04(c) Enter the rate from Line 47 or 48, as applicable, of the Voter-Approval Tax Rate Worksheet.

## 2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	Additional Sales and Use Tax Worksheet
56.	<b>2020 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 52 from Line 55

## SECTION 4: 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 installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed a taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ) 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. 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet
57.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> Tex. Tax Code § 26.045(d) The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> Tex. Tax Code § 26.045(i)
58.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet
59.	<b>Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.
60.	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).

## SECTION 5: 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 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 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate is zero. <sup>41</sup> Tex. Tax Code § 26.013(c)

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>41</sup> Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet
61.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.
62.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.
63.	<b>2017 unused increment rate.</b> Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.
64.	<b>2020 unused increment rate.</b> Add Lines 61, 62 and 63.
65.	<b>2020 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).



**2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts**

**SECTION 6: 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. 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 requirements of <sup>43</sup>Tex. Tax Code § 26.063(a)(1).

De Minimis Rate Worksheet	
66.	<b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet
67.	<b>2020 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet
68.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 67 and multiply by \$100
69.	<b>2020 debt rate.</b> Enter the rate from Line 46 of the Voter-Approval Tax Rate Worksheet
70.	<b>De minimis rate.</b> Add Lines 66, 68 and 69.

**SECTION 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate As applicable, enter the 2020 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).

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

**SECTION 8: 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 official who calculated the tax rates in accordance with requirements in Tax Code. <sup>44</sup>Tex. Tax Code § 26.04(c)

print here \_\_\_\_\_  
 Printed Name of Taxing Unit Representative

sign here \_\_\_\_\_  
 Tax Unit Representative

**For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)**

Form 50-856  
updated 7/27/20

Phone (area code and number)  
Taxing Unit's Website Address

ue (NNR) tax rate and voter-approval tax rate  
delivers to the taxing unit the certified  
rately calculated the tax rates and used  
ereafter as practicable.

ements or Comptroller Form 50-884 Tax

oval Tax Rate Worksheet for Low Tax Rate

chnical assistance and not legal advice.

roduce the same amount of taxes (no new

While uncommon, it is possible for a taxing  
the maintenance and operations tax and the

Amount/Rate
<b>\$338,092,274</b>
<b>\$20,546,467</b>
<b>\$317,545,807</b>
<b>1.27435000</b>
<b>\$0</b>
<b>\$0</b>
<b>\$0</b>

Form 50-856

Amount/Rate
\$317,545,807
\$0
\$3,434,636
\$126,490
\$3,561,126
\$313,984,681
\$4,001,264
\$0
\$0
\$4,001,264
\$361,934,705

Form 50-856

Amount/Rate

**\* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest**

\$0

\$20,508,187

\$341,426,518

\$0

\$8,899,680.00

\$8,899,680.00

\$332,526,838

1.2032905

0.00000000



Form 50-856

Amount/Rate
0.00000000
0
1.02021859
0.00000000
\$0
\$0

Form 50-856

Amount/Rate
\$0
0%
341,426,518
0.00000000

hing the additional sales tax. If approved, the  
 : adopted the additional sales tax.

Amount/Rate
\$0
\$0
\$341,426,518
0.00000000
0.00000000
\$0
0.00000000

Form 50-856

Amount/Rate
0.00000000



includes any land, structure, building, pollution control requirements. The taxing unit must provide the tax (Q). The taxing unit must provide the tax for or land pollution. This section should

Amount/Rate
\$0
\$341,426,518
0
0.00000000



<sup>39</sup> Tex. Tax Code § 26.013(a) In a year years.  
 RO.  
 and increment rate for 2020 is zero. <sup>40</sup> Tex.

Amount/Rate
0
0
0
0.00000000

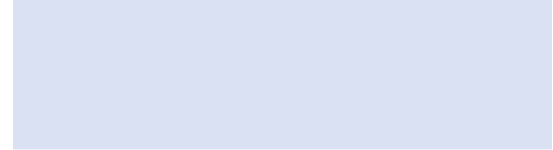


Form 50-856

taxing unit. 42 Tex. Tax Code § 26.012(8-a)

set the definition of a special taxing

Amount/Rate
1.02021859
\$341,426,518
0



er or employee of the taxing unit and have



Date

## 2020 Water District Voter-Approval Tax Rate Worksheet and Developing Districts

for Low Tax Rate

## GC-GRAPE CREEK ISD (2020)

Water District's Address, City, State, Zip Code

**GENERAL INFORMATION:** The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. This worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation. Indicate type of water district:

### SECTION 1: Voter-Approval Tax Rate

The voter-approval rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operating (M&O) tax 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 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 elected designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certification. 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 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 tax rate. 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
1.	<b>2019 average appraised value of residence homestead.</b> <sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)
2.	2019 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)
3.	2019 average taxable value of residence homestead. Line 1 minus Line 2.
4.	<b>2019 adopted M&amp;O tax rate</b>
5.	<b>2019 M&amp;O tax on average residence homestead.</b> Multiply Line 3 by Line 4, divide by \$100
6.	<b>Highest M&amp;O tax on average residence homestead with increase (Multiply Line 5 by 1.08).</b> <sup>3</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)
7.	<b>2020 average appraised value of residence homestead.</b>
8.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>4</sup> Tex. Water Code § 49.236(a)(2)(D)
9.	2020 average taxable value of residence homestead. Line 7 minus Line 8.
10.	Highest 2020 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. <sup>5</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)
11.	<b>2020 debt tax rate.</b>
12.	<b>2020 contract tax rate</b>
13.	<b>2020 voter-approval tax rate. Add lines 10, 11 and 12.</b>

### 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. 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 adopt 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. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Line	Worksheet
14.	2019 average taxable value of residence homestead. Enter the amount from Line 3.
15.	<b>2019 adopted total tax rate</b>
16.	2019 total tax on average residence homestead. Multiply Line 14 by Line 15
17.	2020 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.
18.	2020 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$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 a member of the water district and have calculated the tax rates in accordance with requirements in Water Code. <sup>6</sup> Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

print here \_\_\_\_\_

Printed Name of Water District Representative

print here \_\_\_\_\_

Water District Representative

50-858 05-20/5 **For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)**

**For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)**

Phone (area code and number)  
Water District's Website Address

The information provided in this worksheet is for information and adoption.

and operation (M&O) rate that would impose a homestead in the water district. The average

estimated values of properties under protest. The assessed appraisal roll or certified estimate. The

Therefore, the board of the district may calculate the adopted tax rate in the manner provided in

Amount/Rate
\$0
\$0
\$0
0.00000000
0.00000000
0.00000000
\$0
\$0
\$0
0.00000000
0.00000000

tax rate.  
in order to lower the adopted tax rate.  
the district may calculate the election tax rate as the  
value of a residence homestead in the water district.

Amount/Rate
\$0.00
0.00000000
\$0.00
\$0.00

re the designated officer or employee of the taxing

\_\_\_\_\_

Date

## 2020 Developed Water District Voter-Approval Tax Rate Worksheet

## GC-GRAPE CREEK ISD (2020)

Water District's Address, City, State, Zip Code

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information is provided as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and approval.

**SECTION 1: Voter-Approval Tax Rate**

The voter-approval rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operations tax rate, which is more than 1.035 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence home. 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 value. A 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. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of the 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 water district shall determine 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 Section 49.23601(c). In such cases, the developed water district may use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet to calculate its voter-approval tax rate.

Line	Worksheet
1.	<b>2019 average appraised value of residence homestead.</b> <sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)
2.	2019 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)
3.	2019 average taxable value of residence homestead. Line 1 minus Line 2.
4.	<b>2019 adopted M&amp;O tax rate</b>
5.	<b>2019 M&amp;O tax on average residence homestead.</b> Multiply Line 3 by Line 4, divide by \$100
6.	<b>Highest M&amp;O tax on average residence homestead with increase (Multiply Line 5 by 1.035).</b> <sup>3</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)
7.	<b>2020 average appraised value of residence homestead.</b>
8.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>4</sup> Tex. Water Code § 49.236(a)(2)(D)
9.	2020 average taxable value of residence homestead. Line 7 minus Line 8.
10.	Highest 2020 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. <sup>5</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)
11.	<b>2020 debt tax rate.</b>
12.	<b>2020 contract tax rate</b>
13.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.
14.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.

Line	Worksheet
15.	<b>2017 unused increment rate.</b> Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.
16.	<b>2020 total unused increment rate.</b> <sup>6</sup> Tex. Tax Code § 26.013 Add Lines 13, 14 and 15
17.	<b>2020 voter-approval tax rate.</b> Add lines 10, 11, 12 and 16

## SECTION 2: Mandatory Tax Election Rate

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district plus the unused increment rate. The exemption available only to people with disabilities or those age 65 or older. <sup>7</sup> Tex. Water Code § 49.23602(a)(2)

Line	Worksheet
18.	2019 average taxable value of residence homestead. Enter the amount from Line 3.
19.	2019 adopted total tax rate.
20.	2019 total tax on average residence homestead. Multiply Line 18 by Line 19
21.	2020 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035
22.	2020 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100
23.	2020 mandatory tax election rate. Add Line 16 and Line 22.

## 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 unit and have calculated the tax rates in accordance with requirements in Water Code. <sup>8</sup> Tex. Water Code § 49.23602

print  
here

Printed Name of Water District Representative

print  
here

Water District Representative

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

50-858 05-20/5

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

50-860• 5-  
20

Phone (area code and number)  
Water District's Website Address

Information provided in this worksheet is offered as an option.

and operation (M&O) rate that would impose no net cost on the water district. The average

assessed values of properties under protest. The officer or appraiser of the district may calculate the voter-approved rate in the manner provided in Water Code Section 45-110 for Low Tax Rate and Developing Districts to

Amount/Rate
\$0
\$0
\$0
0.00000000
0.00000000
0.00000000
\$0.00
\$0.00
\$0.00
0.00000000
0.00000000
0.00000000
0.00000000

Amount/Rate
0.00000000
0.00000000



[Redacted]

rate that would impose 1.035 times the amount of average appraised value disregards any homestead

Amount/Rate	
	\$0
	0.00000000
	\$0.00
	\$0.000

[Redacted]

are the designated officer or employee of the taxing

[Redacted]

Date

# NOTICE OF TAX RATES

Property Tax Rates in GC-GRAPE CREEK ISD (2020)  
(insert taxing unit name)

This notice concerns 2020 property tax rates for GC-GRAPE CREEK ISD (2020)  
(insert year) (insert taxing unit name)

This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you do not hold an election. 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 based on 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:**

Last year's adjusted taxes (after subtracting taxes on lost property) . . . . .	\$ <input style="width: 50px;" type="text"/>
This year's adjusted taxable value (after subtracting value of new property) . . . . .	\$ <input style="width: 50px;" type="text"/>
= This year's no-new-revenue tax rate . . . . .	\$ <input style="width: 50px;" type="text"/>
+ This year's adjustments to the no-new-revenue tax rate . . . . .	\$ <input style="width: 50px;" type="text"/>
= This year's adjusted no-new-revenue tax rate . . . . .	\$ <input style="width: 50px;" type="text"/>

**This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.**

**This year's voter-approval tax rate:**

Last year's adjusted operating taxes (after adjusting as required by law) . . .	<input style="width: 50px;" type="text"/>
This year's adjusted taxable value (after subtracting value of new property) . .	<input style="width: 50px;" type="text"/>
= This year's voter-approval operating tax rate	\$ <input style="width: 50px;" type="text"/>
x (1.035 or 1.08, as applicable) = this year's maximum operating rate	\$ <input style="width: 50px;" type="text"/>
+ This year's debt rate	\$ <input style="width: 50px;" type="text"/>
+ The unused increment rate, if applicable	\$ <input style="width: 50px;" type="text"/>
= This year's total voter-approval tax rate . . . . .	\$ <input style="width: 50px;" type="text"/>

**This is the maximum rate the taxing unit can adopt without an election for voter approval.**

**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 do not include debt obligation.

Type of Fund	Balance

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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

(expand as needed)			
Total required for	_____	debt service	_____
	(current year)		
- Amount (if any) paid from funds listed in unencumbered funds			_____
- Amount (if any) paid from other resources			_____
- Excess collections last year			_____
= Total to be paid from taxes in	_____	(current year)	_____
+ Amount added in anticipation that the taxing unit will collect only _____ % of its taxes in	_____	(current year)	_____
= Total Debt Levy			_____

**No-New-Revenue Tax Rate Adjustments**

State Criminal Justice Mandate (counties)

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has (county name) (county name) (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided \_\_\_\_\_ info (county name) (county name) revenues received for the reimbursement of such costs.

**Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to Jun 30 (name of taxing unit) (amount) (prior year) on expenditures to maintain and operate an eligible county hospital. For the current tax year, the amount of increase above last year's eligible county hospital expenditures \$ \_\_\_\_\_. This increased the no-new-revenue tax rate by \_\_\_\_\_/\$100. (amount of increase)

**This notice contains a summary of the no-new-revenue and voter-approval calculations as**

certified by \_\_\_\_\_ (designated individual's name and position) (date)

You can inspect a copy of the full calculations on the taxing unit's website at: \_\_\_\_\_ (internet link to posted worksheets)

Property Tax Form 50-212

)  
020)  
)

compare properties taxed in both years.  
by dividing the total amount of taxes by

\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100  
\_\_\_\_\_/ \$100

\_\_\_\_\_  
s are not encumbered by corresponding

1 Payment


\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

spent \$ \_\_\_\_\_  
(amount)

ded to the Texas

ormation on these costs, minus the state

\_\_\_\_\_  
(current year)

\_\_\_\_\_





# WATER DISTRICT

## NOTICE OF PUBLIC HEARING ON TAX RATE

The GC-GRAPE CREEK ISD (2020) will hold a public hearing on a proposed tax rate for the tax year 2020 on 0 at 0. Your

individual taxes may increase or decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

FOR the proposal: \_\_\_\_\_  
 AGAINST the proposal: \_\_\_\_\_  
 PRESENT and not voting: \_\_\_\_\_  
 ABSENT: \_\_\_\_\_

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	Last Year	This Year
Total tax rate (per \$100 of value)	_____/ \$100	_____/ \$100
	Adopted	Proposed
Difference in rates per \$100 of value	\$ _____	\$/ \$100
Percentage increase/decrease in rates(+/-)		%
Average appraised residence homestead value	\$ _____	\$ _____
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$ _____	\$ _____
Average residence homestead taxable value	\$ _____	\$ _____
Tax on average residence homestead	\$ _____	\$ _____
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)	\$ _____	%

### NOTICE OF TAXPAYERS' RIGHT TO ROLLBACK ELECTION

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the

\_\_\_\_\_ proposes to use tax increase for the purpose of \_\_\_\_\_.



If the district is a district described by Section 49.23601:

**NOTICE OF VOTE ON TAX RATE**

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than eight percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23601, Water Code.

If the district is a district described by Section 49.23602:

**NOTICE OF VOTE ON TAX RATE**

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code.

If the district is a district described in by Section 49.23603

**NOTICE OF TAXPAYERS' RIGHT TO ELECTION TO REDUCE TAX RATE**

If the district adopts a combined debt service, operation and maintenance, and contract tax rate that would result in the taxes on the average residence homestead increasing by more than eight percent, the qualified voters of the district by petition may require that an election be held to determine whether to reduce the operation and maintenance tax rate to the voter-approval tax rate under Section 49.23603, Water Code.

**The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated**

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:  
**[comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)**  
50-304 • 03-20/6

# NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED TAX RATE

The \_\_\_\_\_ GC-GRAPE CREEK ISD (2020)  
 \_\_\_\_\_  
 (name of school district)  
 will hold a public meeting at \_\_\_\_\_ 0 \_\_\_\_\_ Saturday, January 0, 1900  
 \_\_\_\_\_  
 (time, date, year)  
 in \_\_\_\_\_ 0 \_\_\_\_\_  
 \_\_\_\_\_  
 (name of room, building, physical location)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 (city, state)

**The purpose of this meeting is to discuss the school district’s tax rate that will be adopted. Public participation in the discussion is invited. The school district has elected to adopt a tax rate before receiving the certified appraisal roll from the chief appraiser(s) of the appraisal district(s) and before adopting a budget. In accordance with Texas Tax Code, Section 26.05(g), the chief appraiser(s) of the appraisal district(s) in which the school district participates has (have) certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by the Texas Tax Code, Section 26.01(e). In accordance with Education Code, Section 44.004(j), following adoption of the tax rate, the school district will publish notice and hold another public meeting before the school district adopts a budget.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$		/\$100	(Proposed rate for maintenance and operations)
School Debt Service Tax				
Approved by Local Voters	\$		/\$100	(Proposed rate to pay bonded indebtedness)

### Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year*
Total appraised value** of all property	\$ _____	\$ _____
Total appraised value** of new property***	\$ _____	\$ _____
Total taxable value**** of all property	\$ _____	\$ _____
Total taxable value**** of new property***	\$ _____	\$ _____

\* All values identified are based on estimate(s) of taxable value received pursuant to Tax Code Section 26.01(e).  
 \*\* “Appraised value” is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).  
 \*\*\* “New property” is defined by Tax Code Section 26.012(17).  
 \*\*\*\* “Taxable value” is defined by Tax Code Section 1.04(10).

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:  
[comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)  
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**Bonded Indebtedness**

**Total amount of outstanding and unpaid bonded indebtedness\*** \$ \_\_\_\_\_  
**\* Outstanding principal.**

**Comparison of Proposed Rates with Last Year's Rates**

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Proposed Rate	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	Last Year	This Year
Average Market Value of Residences	\$ _____	\$ _____
Average Taxable Value of Residences	\$ _____	\$ _____
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ _____	\$ _____
Taxes Due on Average Residence	\$ _____	\$ _____
Increase (Decrease) in Taxes		\$ _____

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

**Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is** \_\_\_\_\_ .  
 (the school district voter-approval rate determined under Section 26.08, Tax Code)

**This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of** \_\_\_\_\_ .  
 (the school district voter-approval rate)

**Fund Balances**

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ _____
Interest & Sinking Fund Balance(s)	\$ _____

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET

The \_\_\_\_\_ GC-GRAPE CREEK ISD (2020)  
 will hold a public meeting at \_\_\_\_\_ 0 \_\_\_\_\_ Saturday, January 0, 1900  
 in \_\_\_\_\_ 0 \_\_\_\_\_  
 \_\_\_\_\_ 0 \_\_\_\_\_

**The purpose of this meeting is to discuss the school district's budget that will be adopted. Public participation in the discussion is invited.**

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<input type="text"/>	% increase or	<input type="text"/>	% (decrease)
Debt service	<input type="text"/>	% increase or	<input type="text"/>	% (decrease)
Total expenditures	<input type="text"/>	% increase or	<input type="text"/>	% (decrease)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:  
[comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)  
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