

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts FD-TGC EMERGENCY SERVICES #1 (2020)

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with 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 for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet. The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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 NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease. The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. 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). ¹ Tex. Tax Code § 26.012(14)	
2.	2019 tax ceilings. 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 or a prior year for homeowners age 65 or older or disabled, use this step. ² Tex. Tax Code § 26.012(14)	\$486,839,811
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$0
4.	2019 total adopted tax rate.	\$486,839,811
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: B. 2019 values resulting from final court decisions: C. 2019 value loss. Subtract B from A. ³ Tex. Tax Code § 26.012(13)	0.02861000
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: B. 2019 disputed value: C. 2019 undisputed value. Subtract B from A. ⁴ Tex. Tax Code § 26.012(13)	\$0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$0

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

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$486,839,811
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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. A. Absolute exemptions. Use 2019 market value: B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: C. Value loss. Add A and B. ⁶ Tex. Tax Code § 26.012(15)	\$1,094,158
11.	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. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value: B. 2020 productivity or special appraised value: C. Value loss. Subtract B from A. ⁷ Tex. Tax Code § 26.012(15)	\$405,140

62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	
63.	2017 unused increment rate. 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.	0
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	0.00000000

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

Form 50-856

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. ^{42 Tex. Tax Code § 26.012(8-a)}

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ^{43 Tex. Tax Code § 26.063(a)(1)}

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet	
67.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	0.02587316
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100	\$548,494,925
69.	2020 debt rate. Enter the rate from Line 46 of the Voter-Approval Tax Rate Worksheet	0
70.	De minimis rate. Add Lines 66, 68 and 69.	0.00000000
		0.02587316

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).

0.02906750

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).

0.03147892

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 officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. ^{44 Tex. Tax Code § 26.04(c)}

print
here

Joe Rutherford

Printed Name of Taxing Unit Representative

sign
here

Joe Rutherford

Tax Unit Representative

Date

8-17-2020