

9/24/2019 5:08 PM	2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
	A. 2018 market value:	\$704,130
	B. 2019 productivity or special appraised value:	\$15,080
	C. Value loss. Subtract B from A.	\$689,050
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$2,050,790
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$237,019,048
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,885,564.70
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. This line applies only to tax year 2018.	\$1,956.73
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$2,887,521.43
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only. ³ Tex. Tax Code § 26.012(6)	\$265,879,500
	B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution or energy storage system property:	\$0
	C. Total value. Subtract B from A.	\$265,879,500

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Line	Effective Tax Rate Activity	Amount/Rate
16.	Total value of properties under protest or not included on certified appraisal roll.	
	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	"** Please contact Chief Appraiser to obtain estimated recognizable values of property under protest".
	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are 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.	
	C. Total value under protest or not certified. Add A and B.	
17.	2019 tax ceilings and Chapter 313 limitations.	
	A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ Tex. Tax Code § 26.012(6)(A)(i)	\$18,330,772
	B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵ Tex. Tax Code § 26.012(6)(A)(ii)	
	C. Add A and B.	\$18,330,772
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$247,548,728
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement.	\$4,151,990
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$4,151,990.00

22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$243,396,738.00
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	1.18634352
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	0.0000000
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Section 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- 1. Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the voter-approval tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Activity	Amount/Rate
25.	<p>2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C).</p> <p>Go to Region 13 Education Service Center's Worksheet for State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).</p> <p>A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00</p> <p style="text-align: right;">\$0.93000000</p> <p>B. The greater of:</p> <p>(i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value</p> <p style="text-align: right;">\$0.13835000</p> <p>C. Add A and B.</p>	\$1.06835000
26.	<p>Total 2019 debt to be paid with property tax revenue.</p> <p>Debt means the interest and principal that will be paid on debts that:</p> <p>(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.</p> <p>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</p> <p style="text-align: right;">\$357,600.00</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">\$0.00</p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.</p> <p style="text-align: right;">\$0.00</p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$357,600
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.	\$357,600
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.00%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.	\$364,898
31.	2019 Total taxable value. Enter the amount on line 18.	\$247,548,728
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	0.14740450
33.	2019 rollback tax rate. Add lines 25 and 32.	1.21575450
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Section 3: Additional Rollback Protection for Pollution Control

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 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. 4

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
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁷ Tex. Tax Code § 26.045(d) The school district shall provide its tax assessor with a copy of the letter. ⁸ Tex. Tax Code § 26.045(i)	\$0
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.	\$247,548,728
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	0.00000000
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	1.21575450

Section 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for school district with Tax Code Chapter 313 limitations)	1.18634352/100
Voter-Approval Tax Rate (Line 33)	1.215754498
Rollback tax rate adjusted for pollution control (Line 37)	1.215754498

Section 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

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