

# 2020 Tax Rate Calculation Worksheet

## School Districts Without Chapter 313 Agreements

### S-CISCO 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)	\$584,963,735
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)	\$27,983,165
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$556,980,570
4.	<b>2019 total adopted tax rate</b>	1.00880000
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>  A. Original 2019 ARB values: <span style="float: right;">\$0</span> B. 2019 values resulting from final court decisions: <span style="float: right;">\$0</span> C. 2019 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(14)	\$0
6.	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2019 ARB certified value: <span style="float: right;">\$0</span> B. 2019 disputed value: <span style="float: right;">\$0</span>	\$0

10/13/2020	<b>C. 2019 undisputed value. Subtract B from A.</b> <sup>4</sup> Tex. Tax Code § 26.012(13)	\$0
7.	<b>2019 Chapter 42-related adjusted values. Add Line 5 and 6.</b>	\$0
8.	<b>2019 taxable value, adjusted for court-ordered adjustments. Add Line 3 and Line 7.</b>	\$556,980,570
9.	<b>2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.</b> <sup>5</sup> Tex. Tax Code § 26.012(15)	\$0

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>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.</p> <p><b>A. Absolute exemptions. Use 2019 market value:</b> <span style="float: right;">\$26,180</span></p> <p><b>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:</b> <span style="float: right;">\$216,670</span></p> <p><b>C. Value loss. Add A and B.</b> <sup>6</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$242,850</span></p>	
11.	<p>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.</p> <p><b>A. 2019 market value:</b> <span style="float: right;">\$124,480</span></p> <p><b>B. 2020 productivity or special appraised value:</b> <span style="float: right;">\$2,370</span></p> <p><b>C. Value loss. Subtract B from A</b> <sup>7</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$122,110</span></p>	
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$364,960
13.	<b>Adjusted 2019 taxable value.</b> Subtract Line 12 from Line 8.	\$556,615,610
14.	<b>Adjusted 2019 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$5,615,138
15.	<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>	
16.	<p><b>Adjusted 2019 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup> Tex. Tax Code § 26.012(13) <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 taxes the governing body dedicated to the junior college district in 2019 from the result.</span></p>	\$5,615,138
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</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)</p> <p><b>A. Certified values.</b> <sup>11</sup> Tex. Tax Code § 26.012(6) <span style="float: right;">\$567,290,955</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;">\$567,290,955</span></p>	

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</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>13</sup> Tex. Tax Code § 26.01(c)</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</sup>Tex. Tax Code § 26.01(d)</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
19.	<p><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</sup> Tex. Tax Code § 26.012(6)(B)</p>	\$27,983,165
20.	<p><b>2020 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.</p>	\$539,307,790
21.	<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 by the school district.</p>	\$0
22.	<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 school district after Jan. 1, 2019, and be located in a new improvement.</p>	\$2,999,110
23.	<p><b>Total adjustments to the 2020 taxable value.</b> Add lines 21 and 22.</p>	\$2,999,110
24.	<p><b>Adjusted 2020 taxable value.</b> Subtract line 23 from line 20.</p>	\$536,308,680
25.	<p><b>2020 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.</p>	1.04699746

**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. <sup>23 Tex. Edu. Code §11.184(b)</sup>

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>24 Tex. Edu. Code §11.184(b-1)</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>25 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>	0.91640000
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> 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>	0.07330000  0.05000000
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 §45.003E</sup>	0.98970000

<p>29 10/13/2020 11:40 AM</p>	<p>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&amp;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                  B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.                  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.                  D. <b>Adjust debt:</b> Subtract B and C from A.</p>	<p style="text-align: right;">\$0</p> <hr/> <p style="text-align: right;">\$0</p> <hr/> <p style="text-align: right;">\$0</p> <hr/> <p style="text-align: right;">\$0</p>	<p style="text-align: right;">\$0</p>
<p>30.</p>	<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>		<p style="text-align: right;">\$0</p>
<p>31.</p>	<p><b>Adjusted 2020 debt.</b> Subtract line 30 from line 29D.</p>		<p style="text-align: right;">\$0</p>
<p>32.</p>	<p><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</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)                  A. Enter the 2020 anticipated collection rate certified by the collector. <sup>31</sup> Tex. Tax Code §26.04(b)                  B. Enter the 2019 actual collection rate                  C. Enter the 2018 actual collection rate                  D. Enter the 2017 actual collection rate</p>	<p style="text-align: right;">98%</p> <hr/> <p style="text-align: right;">99%</p> <hr/> <p style="text-align: right;">96%</p> <hr/> <p style="text-align: right;">97%</p>	<p style="text-align: right;">98%</p>
<p>33.</p>	<p><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.</p>		<p style="text-align: right;">0</p>
<p>34.</p>	<p><b>2020 total taxable value.</b> Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.</p>		<p style="text-align: right;">539,307,790</p>
<p>35.</p>	<p><b>2020 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.</p>		<p style="text-align: right;">0.0000000</p>
<p>36.</p>	<p><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</sup> Tex. Tax Code §26.08(g)</p>		<p style="text-align: right;">0.98970000</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 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. 33 Tex. Tax Code § 26.045(d) The school district shall provide its tax assessor with a copy of the letter. 34 Tex. Tax Code § 26.045(i)	\$0
38.	<b>2020 total taxable value.</b> Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$539,307,790
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	0.00000000
40.	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	0.98970000

**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate 1.04699746  
 As applicable, enter the 2020 NNR tax rate from: Line 25.

Voter-Approval Tax Rate \_\_\_\_\_  
 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. 35 Tex. Tax Code §26.04(c)

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)

7/28/2020 3:43:43 PM		NO NEW REVENUE TAX RATE TOTALS				APR Year	Tax Year
Entity: S S-CISCO ISD (2020)						2020	2019
Year	Description	Input Data Here	Sch w/o 313	Sch 313	Non School		
2019	<b>Total taxable value</b>						
	Taxable value	584,963,735					
	25.25(d) Adjustments	0					
	Appeal Under Chapter 42 as of July 25	0					
	Recognizable taxable value	584,963,735	L.1	L.1	L.1		
2019	<b>Tax ceilings</b>						
	Total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	27,983,165	L.2	L.2	L.2		
2019	<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			
2019	<b>Total adopted tax rate</b>						
	M&O or maintenance & operations rate	0.01008800		L.6A	L.28		
	I&S or debt rate	0.00000000		L.6B			
	Total adopted tax rate (eg. school rate \$1.06 => 0.01060000)	0.01008800	L.4		L.4		
2019	<b>Taxable value lost because property first qualified for an exemption in 2020</b>						
	Absolute exemptions (use prior year market value)	26,180	L.10A	L.13A	L.10A		
	Partial exemptions (current year exemption amount or if percentage exemption use percentage times prior year value)	216,670	L.10B	L.13B	L.10B		
2019	<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	124,480	L.11A	L.14A	L.11A		
	Current year productivity or special appraised value	2,370	L.11B	L.14B	L.11B		
2020	<b>Total taxable value on the certified appraisal roll today</b>						
	Certified taxable value	567,290,955	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		
2020	<b>Total value of properties under protest</b>						
	* Please contact Chief Apprasier to obtain estimated Recognizable values of property under protest		L.18A	L.24A	L.19A		
2020	<b>Tax ceilings</b>						
	Taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	27,983,165	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	2,999,110	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	Ryan Steele
Title	Superintendent
Date prepared	
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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## NOTICE OF TAX RATES

Property Tax Rates in S-CISCO ISD (2020)  
(insert taxing unit name)  
 This notice concerns 2020 property tax rates for S-CISCO 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 compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value

**This year's no-new-revenue tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property) .....	\$	/ \$100
This year's adjusted taxable value (after subtracting value of new property) .....	\$	/ \$100
= This year's no-new-revenue tax rate .....	\$	/ \$100
+ This year's adjustments to the no-new-revenue tax rate .....	\$	/ \$100
= This year's adjusted no-new-revenue tax rate .....	\$	/ \$100

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) ...	\$	/ \$100
This year's adjusted taxable value (after subtracting value of new property) ..	\$	/ \$100
= This year's voter-approval operating tax rate	\$	/ \$100
x (1.035 or 1.08, as applicable) = this year's maximum operating rate	\$	/ \$100
+ This year's debt rate	\$	/ \$100
+ The unused increment rate, if applicable	\$	/ \$100
= This year's total voter-approval tax rate .....	\$	/ \$100

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 are not encumbered by corresponding debt obligation.

Type of Fund	Balance

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

(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 spent \$ \_\_\_\_\_  
 (county name) (county name) (amount)  
 (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 Texas

Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided \_\_\_\_\_ information on these costs, minus the state  
 (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) (current 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)