

# 2019 Sample Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

KING COUNTY

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

GUTHRIE, TEXAS

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback 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.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample 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: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	<b>2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). <sup>1</sup>	\$ 180,245,310
2.	<b>2018 tax ceilings.</b> Counties, cities and junior college districts. Enter 2018 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 606,880
3.	<b>Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 179,638,430
4.	<b>2018 total adopted tax rate.</b>	0.753100
5.	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b>	
5. A.	<b>Original 2018 ARB values:</b> .....	\$ -
5. B.	<b>2018 values resulting from final court decisions:</b> .....	\$ -
5. C.	<b>2018 value loss.</b> Subtract B from A. <sup>3</sup>	\$ -
6.	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 179,638,430
7.	<b>2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$ -

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

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)

Line	Effective Tax Rate Activity	Amount/Rate
	<b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 or goods-in-transit exemptions.	\$ -
8.	<b>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:</b> .....	\$ -
8.	<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$ -
	<b>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.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
9.	<b>A. 2018 market value:</b> .....	\$ 1,500
9.	<b>B. 2019 productivity or special appraised value:</b> .....	\$ 60
9.	<b>C. Value loss.</b> Subtract B from A. <sup>6</sup>	\$ 1,440
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.	\$ 1,440
11.	<b>2018 adjusted taxable value.</b> Subtract Line 10 from Line 6	\$ 179,636,990
12.	<b>Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,352,846.17
13.	<b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018.	\$ 2,113.06
14.	<b>Taxes in tax increment financing (TIF) for tax year 2018.</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 2019 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$ -
15.	<b>Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$ 1,354,959.23
	<b>Total 2019 taxable value on the 2019 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 18). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup>	\$ 199,595,713
16.	<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: .....	\$ -
16.	<b>C. 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: .....	\$ -
16.	<b>D. Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup> .....	\$ -
16.	<b>E. Total 2019 value.</b> Add A and B, then subtract C and D.	\$ 199,595,713

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(13)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012

<sup>11</sup> Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b> <b>A. 2019 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. <sup>13</sup>	\$ -
17.	<b>B. 2019 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. <sup>14</sup>	\$ -
17.	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ -
18.	<b>2019 tax ceilings.</b> Counties, cities and junior colleges 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$ 645,200
19.	<b>2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$ 198,950,513
20.	<b>Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$ -
21.	<b>Total 2019 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 2018. 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, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$ 572,330
22.	<b>Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$ 572,330
23.	<b>2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$ 198,378,183
24.	<b>2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	0.683018
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	0.934700

<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)  
<sup>16</sup> Tex. Tax Code § 26.012(17)  
<sup>17</sup> Tex. Tax Code § 26.012(17)  
<sup>18</sup> Tex. Tax Code § 26.04(c)  
<sup>19</sup> Tex. Tax Code § 26.04(d)

## SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	<b>2018 maintenance and operations (M&amp;O) tax rate.</b>	0.753100
27.	<b>2018 adjusted taxable value.</b> Enter the amount from Line 11.	\$ 179,636,990
	<b>2018 M&amp;O taxes.</b>	
28. A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 1,352,846.17
28. B.	<b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ -
28. C.	<b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$ -
28. D.	<b>Transferring 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 H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$ -
28. E.	<b>Taxes refunded for years preceding tax year 2018:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$ 2,113.06
28. F.	<b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$ -
28. G.	<b>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 2019 captured appraised value in Line 16D, enter 0.	\$ -
28. H.	<b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 1,354,959.23
29.	<b>2019 adjusted taxable value.</b> Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 198,378,183
30.	<b>2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	0.683018
31.	<b>2019 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	0.737659

Line	Rollback Tax Rate Activity	Amount/Rate
32.	<b>Total 2019 debt to be paid with property taxes and additional sales 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 taxing unit's budget as M&O expenses.	
32. A.	Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.	\$ -
32. B.	Subtract unencumbered fund amount used to reduce total debt.	\$ -
32. C.	Subtract amount paid from other resources.	\$ -
32. D.	Adjusted debt. Subtract B and C from A.	\$ -
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ -
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ -
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 198,950,513
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.000000
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.737659
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	1.009500

**SECTION 3: Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its 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 adopted the additional sales tax.

Line	Activity	Amount/Rate
41.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <a href="#">Allocation Historical Summary</a> webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$ -
42.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of sales tax revenue. <sup>21</sup>	SALES TAX RATE 0.0000
42.	<b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>22</sup>	\$ -
42. - or -	<b>Taxing units that adopted the sales tax before November 2018.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ -
42.	<b>Sales Tax Revenue</b>	\$ -

<sup>20</sup> Tex. Tax Code § 26.041(d)  
<sup>21</sup> Tex. Tax Code § 26.041(i)  
<sup>22</sup> Tex. Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	<b>2019 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 198,950,513
44.	<b>Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.	0.000000
45.	<b>2019 effective tax rate, unadjusted for sales tax.</b> <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	0.934700
46.	<b>2019 effective tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	0.000000
47.	<b>2019 rollback tax rate, unadjusted for sales tax.</b> <sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	1.009500
48.	<b>2019 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.	1.009500

**SECTION 4: Additional Rollback Protection for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$ -
50.	<b>2019 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 198,950,513
51.	<b>Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52.	<b>2019 rollback tax rate, adjusted for pollution control.</b> Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	1.009500

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax) . . . . .	0.934700
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) . . . . .	1.009500
Rollback tax rate adjusted for pollution control (Line 52) . . . . .	1.009500

**SECTION 6: 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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

Date

<sup>23</sup> Tex. Tax Code § 26.04(c)

<sup>24</sup> Tex. Tax Code § 26.04(c)

<sup>25</sup> Tex. Tax Code § 26.045(d)

<sup>26</sup> Tex. Tax Code § 26.045(i)

# 2019 Sample Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

COUNTY FARM MKT/FLC

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

GUTHRIE, TEXAS

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback 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. School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample 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: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	<b>2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). <sup>1</sup>	\$ 180,245,310
2.	<b>2018 tax ceilings.</b> Counties, cities and junior college districts. Enter 2018 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 552,880
3.	<b>Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 179,692,430
4.	<b>2018 total adopted tax rate.</b>	0.277500
5.	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b>	
5. A.	<b>Original 2018 ARB values:</b> .....	\$ -
5. B.	<b>2018 values resulting from final court decisions:</b> .....	\$ -
5. C.	<b>2018 value loss.</b> Subtract B from A. <sup>3</sup>	\$ -
6.	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 179,692,430
7.	<b>2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$ -

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

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Line	Effective Tax Rate Activity	Amount/Rate
8.	<b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 or goods-in-transit exemptions.	\$ -
8.	<b>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:</b> .....	\$ -
8.	<b>C. Value loss. Add A and B.<sup>5</sup></b>	\$ -
9.	<b>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.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
9.	<b>A. 2018 market value:</b> .....	\$ 1,500
9.	<b>B. 2019 productivity or special appraised value:</b> .....	\$ 60
9.	<b>C. Value loss. Subtract B from A.<sup>6</sup></b>	\$ 1,440
10.	<b>Total adjustments for lost value. Add Lines 7, 8C and 9C.</b>	\$ 1,440
11.	<b>2018 adjusted taxable value. Subtract Line 10 from Line 6</b>	\$ 179,690,990
12.	<b>Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.</b>	\$ 498,642.50
13.	<b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	\$ 778.00
14.	<b>Taxes in tax increment financing (TIF) for tax year 2018.</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 2019 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$ -
15.	<b>Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.<sup>9</sup></b>	\$ 499,420.50
16.	<b>Total 2019 taxable value on the 2019 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 18). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup>	\$ 199,505,713
16.	<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: .....	\$ -
16.	<b>C. 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: .....	\$ -
16.	<b>D. Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup> .....	\$ -
16.	<b>E. Total 2019 value. Add A and B, then subtract C and D.</b>	\$ 199,505,713

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(13)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012

<sup>11</sup> Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b> <b>A. 2019 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. <sup>13</sup>	\$ -
17.	<b>B. 2019 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. <sup>14</sup>	\$ -
17.	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ -
18.	<b>2019 tax ceilings.</b> Counties, cities and junior colleges 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$ 594,200
19.	<b>2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$ 198,911,513
20.	<b>Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$ -
21.	<b>Total 2019 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 2018. 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, 2018, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$ 569,330
22.	<b>Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$ 569,330
23.	<b>2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$ 198,342,183
24.	<b>2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	0.251797
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	0.934700

<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.01(2)(b)  
<sup>16</sup> Tex. Tax Code § 26.01(2)(17)  
<sup>17</sup> Tex. Tax Code § 26.01(2)(17)  
<sup>18</sup> Tex. Tax Code § 26.04(c)  
<sup>19</sup> Tex. Tax Code § 26.04(d)

**SECTION 2: Rollback Tax Rate**

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. 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 taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	<b>2018 maintenance and operations (M&amp;O) tax rate.</b>	0.277500
27.	<b>2018 adjusted taxable value.</b> Enter the amount from Line 11.	\$ 179,690,990
	<b>2018 M&amp;O taxes.</b>	
28. A.	Multiply Line 26 by Line 27 and divide by \$100. ....	\$ 498,642.50
28. B.	<b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. ....	\$ -
28. C.	<b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0. ....	\$ -
28. D.	<b>Transferring 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 H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. ....	\$ -
28. E.	<b>Taxes refunded for years preceding tax year 2018:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ....	\$ 778.00
28. F.	<b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. ....	\$ -
28. G.	<b>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 2019 captured appraised value in Line 16D, enter 0. ....	\$ -
28. H.	<b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 499,420.50
29.	<b>2019 adjusted taxable value.</b> Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 198,342,183
30.	<b>2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	0.251797
31.	<b>2019 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	0.271940

Line	Rollback Tax Rate Activity	Amount/Rate
32.	<b>Total 2019 debt to be paid with property taxes and additional sales 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 taxing unit's budget as M&O expenses.	
32. A.	Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.	\$ -
32. B.	Subtract unencumbered fund amount used to reduce total debt.	\$ -
32. C.	Subtract amount paid from other resources.	\$ -
32. D.	Adjusted debt. Subtract B and C from A.	\$ -
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ -
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ -
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 198,911,513
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.000000
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.271940
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	1.009500

**SECTION 3: Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its 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 adopted the additional sales tax.

Line	Activity	Amount/Rate
41.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <a href="#">Allocation Historical Summary</a> webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$ -
42.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of sales tax revenue. <sup>21</sup>	SALES TAX RATE 0.0000
42.	<b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>22</sup>	\$ -
42.	<b>- or -</b> <b>Taxing units that adopted the sales tax before November 2018.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ -
42.	<b>Sales Tax Revenue</b>	\$ -

<sup>20</sup> Tex. Tax Code § 26.041(d)  
<sup>21</sup> Tex. Tax Code § 26.041(i)  
<sup>22</sup> Tex. Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	<b>2019 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 198,911,513
44.	<b>Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.	0.000000
45.	<b>2019 effective tax rate, unadjusted for sales tax.</b> <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	0.934700
46.	<b>2019 effective tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	0.000000
47.	<b>2019 rollback tax rate, unadjusted for sales tax.</b> <sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	1.009500
48.	<b>2019 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.	1.009500

**SECTION 4: Additional Rollback Protection for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$ -
50.	<b>2019 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 198,911,513
51.	<b>Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52.	<b>2019 rollback tax rate, adjusted for pollution control.</b> Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	1.009500

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	0.934700
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	1.009500
Rollback tax rate adjusted for pollution control (Line 52)	1.009500

**SECTION 6: 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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

Date

<sup>23</sup> Tex. Tax Code § 26.04(c)

<sup>24</sup> Tex. Tax Code § 26.04(c)

<sup>25</sup> Tex. Tax Code § 26.045(d)

<sup>26</sup> Tex. Tax Code § 26.045(i)

# 2019 Tax Rate Calculation Worksheet

Form 50-859

## School Districts

School District's Name

**GUTHRIE CSD**

Phone (area code and number)

**806-596-4466**

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

**Guthrie, Texas**

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 effective tax rate and rollback tax rate for the taxing unit.

This sample worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Sample Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this sample 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: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
1.	<b>2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 178,201,250
2.	<b>2018 tax ceilings and Chapter 313 limitations.</b>		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled: .....	\$ 266,830	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) .....	\$ -	
2. C.	Add A and B.		\$ 266,830
3.	<b>Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.		\$ 177,934,420
4.	<b>2018 total adopted tax rate</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.317700
	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b>		
5. A.	Original 2018 ARB values: .....	\$ -	
5. B.	2018 values resulting from final court decisions: .....	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.		\$ 177,934,420
7.	<b>2018 taxable value of property in territory the school deannexed after Jan. 1, 2018</b> Enter the 2018 value of property in deannexed territory.		\$ -

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
	<b>2018 taxable value lost because property first qualified for an exemption in 2019</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 exemptions.		
8. A.	<b>Absolute exemptions.</b> Use 2018 market value: .....	\$ -	
8. B.	<b>Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value: .....	\$ -	
	..... +		
8. C.	<b>Value loss.</b> Add A and B.		\$ -
	<b>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</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9. A.	<b>2018 market value:</b> .....	\$ 1,500	
9. B.	<b>2019 productivity or special appraised value:</b> .....	\$ 60	
	..... -		
9. C.	<b>Value loss.</b> Subtract B from A.		\$ 1,440
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.		\$ 1,440
11.	<b>2018 adjusted taxable value.</b> Subtract Line 10 from Line 6.		\$ 177,932,980
12.	<b>Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.		\$ 2,344,622.88
13.	<b>Taxes refunded for years preceding tax year 2018.</b> 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.		\$ 3,708.00
14.	<b>Adjusted 2018 taxes with refunds.</b> Add Lines 12 and 13.		\$ 2,348,330.88
15.	<b>Total 2019 taxable value on the 2019 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 disabled.		
	<b>A. Certified values only</b> .....	\$ 196,889,533	
16. 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: .....	\$ -	
16. C.	<b>Total value.</b> Subtract B from A.		\$ 196,889,533
	<b>Total value of properties under protest or not included on certified appraisal roll.</b>		
16. A.	<b>2019 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. ....	\$ -	
16. B.	<b>2019 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 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).	\$ -	
16. C.	<b>Total value under protest or not certified.</b> Add A and B.		\$ -

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
<b>2019 tax ceilings and Chapter 313 limitations.</b>			
17. A.	Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$ 306,270	
17. 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.)	\$ -	
17. C.	Add A and B.		\$ 306,270
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 196,583,263
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.		\$ -
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 school district after Jan. 1, 2018, and be located in a new improvement.		\$ 550,510
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ 550,510
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 196,032,753
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.		1.197927
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.		0.000000

**SECTION 2: Voter-Approval Tax Rate**

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

- 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.
- 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	Amount/Rate
25.	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). 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). state compression percentage		93%
25. A.	The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00	0.930000	
25. (i)	2018 M&O	1.040000	
	(i) DTR reduction	0.000000	
	(i) 2018 M&O – (\$1.00 + DTR reduction)	0.040000	
25. B.	The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	0.040000	
25. C.	Add A and B.		0.970000

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

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
26.	<b>Total 2019 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&O expenses.		
26. 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: .....	\$ 461,750.00	
26. B.	Subtract unencumbered fund amount used to reduce total debt. ....	\$ -	
26. 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. ....	\$ -	
26. D.	Adjust debt: Subtract B and C from A.		\$ 461,750.00
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$ -
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.		\$ 461,750.00
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.0000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.		\$ 461,750.00
31.	2019 total taxable value. Enter amount on line 18.		\$ 196,583,263
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.		0.234887
33.	2019 voter-approval tax rate. Add lines 25 and 32.		1.204887

**SECTION 3: Additional Rollback Protection for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback for Pollution Control Activity	Amount/Rate	Amount/Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter.		\$ -
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.		\$ 196,583,263
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.		0.000000
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.		1.204887

6 Tex. Tax Code § 26.045(d)  
7 Tex. Tax Code § 26.045(i)

**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for for a school district with Tax Code Chapter 313 limitations) .....	1.197927
Voter-Approval Tax Rate (Line 33) .....	1.204887
Rollback tax rate adjusted for pollution control (Line 37) .....	1.204887

**SECTION 5: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the school board.  
Printed Name of School District Representative

School District Representative - Signature

Date