

Worksheets

Additional Worksheets

Options

Documents



Exit



Save
Worksheets



No New
Revenue
Rate



Voter
Approval
Rate



Sales Tax
Rate



Pollution
Control



Unused
Increment
Rate



De Minimis
Rate



Emergency
Revenue
Rate

	Value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment to made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 8,067,415
2.	2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,145,466
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 6,921,949
4.	2020 total adopted tax rate.	\$ 0.383980 #100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ 0 B. 2020 values resulting from final court decisions: -\$ 0 C. 2020 value loss. Subtract B from A. ³	\$ 0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ 0 B. 2020 disputed value: -\$ 0 C. 2020 undisputed value. Subtract B from A. ³	\$ 0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 6,921,949
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁴	\$ 0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$ 55,532 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ 0 C. Value loss. Add A and B. ⁵	\$ 55,532
11.	2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value: \$ 0 B. 2021 productivity or special appraised value: -\$ 0 C. Value loss. Subtract B from A. ⁶	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 55,532
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,866,417
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 26,365
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁷	\$ 0
17.	Adjusted 2020 taxes with refunds and TIF adjustment. Add Lines 15 and 16. ⁹	\$ 26,365
18.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values: \$ 8,101,387 B. Counties: include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: -\$ 0 D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹¹ -\$ 0 E. Total 2021 value. Add A and B, then subtract C and D.	\$ 8,101,387

Worksheets

Additional Worksheets

Options

Documents



Exit



Save
Worksheets



No New
Revenue
Rate



Voter
Approval
Rate



Sales Tax
Rate



Pollution
Control



Unused
Increment
Rate



De Minimis
Rate



Emergency
Revenue
Rate

	<p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁴</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ _____ 0</p>
20.	<p>2021 tax ceilings. Counties, cities and junior college districts enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁵</p>	<p>\$ _____ 1,415,096</p>
21.	<p>2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.</p>	<p>\$ _____ 6,686,291</p>
22.	<p>Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed.¹⁶</p>	<p>\$ _____ 0</p>
23.	<p>Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021.¹⁷</p>	<p>\$ _____ 0</p>
24.	<p>Total adjustments to the 2021 taxable value. Add Lines 22 and 23.</p>	<p>\$ _____ 0</p>
25.	<p>Adjusted 2021 taxable value. Subtract Line 24 from Line 21.</p>	<p>\$ _____ 6,686,291</p>
26.	<p>2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.²⁰</p>	<p>\$ _____ 0.394314 /\$100</p>
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate.²¹</p>	<p>\$ _____ 0 /\$100</p>

A county, city or hospital district that adopted the additional sales tax in November 2020 or in May 2021 must adjust its no-new-revenue tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(15)

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c)

¹³Tex. Tax Code Section 26.04 and 26.041

¹⁴Tex. Tax Code Section 26.04 and 26.041

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

Worksheets

Additional Worksheets

Options

Documents



Exit



Save Worksheets



No New Revenue Rate



Voter Approval Rate



Sales Tax Rate



Pollution Control



Unused Increment Rate



De Minimis Rate



Emergency Revenue Rate

	No-New-Revenue Tax Rate Worksheet		\$ 6,921,949
30.	Total 2020 M&O Levy Multiply Line 28 by Line 29 and divide by \$100.		\$ 26,578
31.	Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. + \$ 0 B. 2020 taxes in TIF: 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 2021 captured appraised value in Line 18D, enter 0. -\$ 0 C. 2020 transferred function: 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2020 M&O Levy Adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to Line 31D.		\$ 26,578
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.		\$ 6,686,291
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.		\$ 0.397499 /\$100
34.	Rate adjustment for state criminal justice mandate. A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2020 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ 0 B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0 /\$100
36.	Rate adjustment for county indigent defense compensation. A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ 0 B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by 100. \$ 0 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100 \$ 0 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0 /\$100

Worksheets

Additional Worksheets

Options

Documents



Exit



Save
Worksheets



No New
Revenue
Rate



Voter
Approval
Rate



Sales Tax
Rate



Pollution
Control



Unused
Increment
Rate



De Minimis
Rate



Emergency
Revenue
Rate

	<p>C. Subtract B from A and divide by Line 32 and multiply by 100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0 /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 28.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020 Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0</p> <p>\$ 0 /\$100</p>
39.	<p>Adjusted 2021 NNR M&O rate, Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.397499 /\$100</p>
40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by 100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0 /\$100</p>
41.	<p>2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <i>ACT Tip: Entering a proposed M&O rate less than 2.5 cents on the Public Hearing screen will also qualify an entity as a Special Taxing Unit.</i></p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> <p>Voter Approval Rate Adjustment Factor: 1.035</p>	<p>\$ 0 /\$100</p>
D41.	<p>Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> <p>Are you responding to a disaster as described above? <input type="radio"/> Yes <input checked="" type="radio"/> No</p>	<p>\$ 0 /\$100</p>
42.	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. <i>ACT Tip: Please enter your debt information on the debt screen.</i> "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 taxing unit's budget as M&O expenses.</p> <p>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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none).</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ 0</p> <p>-\$ 0</p> <p>-\$ 0</p> <p>-\$ 0</p> <p>\$ 0</p>
43.	<p>Certified 2020 excess debt collections. Enter the amount certified by the collector.</p>	<p>\$ 0</p>
44.	<p>Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 0</p>

Exit Save Worksheets No New Revenue Rate Voter Approval Rate Sales Tax Rate Pollution Control Unused Increment Rate De Minimis Rate Emergency Revenue Rate

	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	\$	0 %
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$	0
47.	2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$	6,686,291
48.	2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$	0 /\$100
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	\$	0 /\$100
49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing until affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$	0 /\$100
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$	0 /\$100

A taxing unit that adopted the additional sales tax must complete the lines for the Adjustments for Additional Sales Tax to Reduce Property Taxes. A taxing unit seeking additional rollback protection for pollution control expenses completes the Voter-Approval Rate Adjustment for Pollution Control.