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2020 No-New-Revenue Tax Rate ISD without Chapter 313 Worksheet

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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.

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude 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). [1] 1 Tex. Tax Code 26.012(14)	$ 2,114,474,939
2.	**2019 tax ceilings.** Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [2] 2 Tex. Tax Code 26.012(14)	$ 157,031,568
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$ 1,957,443,371
4.	**2019 total adopted tax rate.**	1.188170 /$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. Original 2019 ARB values: $ 0 B. 2019 values resulting from final court decisions: - $ C. **2019 value loss.** Subtract B from A. [3]	$ 0

	3 Tex. Tax Code 26.012(13)	
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** **A. 2019 ARB certified value:** $ ___ **B. 2019 disputed value:** - $ ___ **C.** **2019 undisputed value.** Subtract B from A. [4] 4 Tex. Tax Code 26.012(13)	$ 0
7.	**2019 Chapter 42-related adjusted values.** Add line 5 and 6.	$ 0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$ 1,957,443,371
9.	**2019 taxable value of property in territory the school deannexed after January 1, 2019 .** Enter the 2019 value of property in deannexed territory. [5] 5 Tex. Tax Code 26.012(15)	$ ___
10.	**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. **A.** **Absolute exemptions.** Use 2019 market value: $ 2,992,862 **B. Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $ 9,374,660 **C. Value loss.** Add A and B.[6] 6 Tex. Tax Code 26.012(15)	$ 12,367,522
11.	**2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public**	

recreational/scenic appraisal or public access airport special appraisal in 2020 . Use only those properties that first qualified in 2020 ; do not use properties that qualified in 2019 .

A. 2019 market value: $ 0

B. 2020 productivity or special appraised value: - $ 0

C. **Value loss.** Subtract B from A. [7]

7 Tex. Tax Code 26.012(15)

$ 0

12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$	12,367,522
13.	**2019 adjusted taxable value.** Subtract line 12 from line 8.	$	1,945,075,849
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$	23,110,807
15.	**Taxes refunded for years preceding tax year 2019** . 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. [8] 8 Tex. Tax Code 26.012(13)	$	
16.	**Adjusted 2019 levy with refunds.** Add lines 14 and 15. [9] 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. 9 Tex. Tax Code 26.012(13)	$	23,110,807
17.	**Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads includes homeowners age 65 or older or disabled. [10] A. **Certified values.**[11] $ 2,239,321,462	$	2,239,321,462

B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:

- $ [0]

C. Total 2020 value. Subtract B from A.

10 Tex. Tax Code 26.012, 26.04(c-2)

11 Tex. Tax Code 26.012(6)

18.	**Total value of properties under protest or not included on certified appraisal roll.**[12]	$ 38,499,755

A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. [13]

$ [38,499,755]

B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at 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

	exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[14] **C. Total value under protest or not certified.** Add A and B. 12 Tex. Tax Code 26.01(c) and (d) 13 Tex. Tax Code 26.01(c) 14 Tex. Tax Code 26.01(d)	
19.	**2020 tax ceilings.** Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15] 15 Tex. Tax Code 26.012(6)(B)	$ 155,008,443
20.	**2020 total taxable value.** Add lines 17C and 18C. Subtract line 19.	$ 2,122,812,774
21.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019 .** Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	$ 0
22.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** 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.	$ 58,411,009
23.	**Total adjustments to the 2020 taxable value.** Add lines 21 and 22.	$ 58,411,009
24.	**2020 adjusted taxable value.** Subtract line 23 from line 20.	$ 2,064,401,765
25.	**2020 NNR tax rate.** Divide line 16 by line 24 and multiply by $100.	$ 1.119491 /$100

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2020 Voter-Approval Tax Rate Worksheet

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.[18]

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.[19]

2. **Enrichment Tax Rate (DTR): [20]** 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. [21]

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.

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. [22]

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. [23] 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. [24]

Districts should review information from TEA when calculating their voter-approval rate.

16 [Reserved for Expansion]

17 [Reserved for Expansion]

18 Tex. Tax Code 26.08(n)

19 Tex. Edu Code 48.2551(a)(3)

20 Tex. Tax Code 26.08(j) and Tex. Edu. Code 45.0032

21 Tex. Edu Code 48.202(a-1)(2) and 48.202(f)

22 Tex. Edu Code 45.0021(a)

23 Tex. Edu Code 11.184(b)

24 Tex. Edu Code 11.184(b-1)

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26.	**2020 maximum compressed tax rate (MCR).** 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. [25] 25 Tex. Edu. Code 48.255, 48.2551(b)(1) and (b)(2)	$ 0.903400 /$100
27.	**2020 enrichment tax rate (DTR).** Enter the greater of A and B. [26] A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f). $ ___ / $100 B. Enter $.05 per $100 of taxable value, if governing body of school district adopts $0.05 by unanimous vote. If not adopted by unanimous vote, enter $0.04 per $100. 27 $ 0.050000 / $100	$ 0.050000 /$100

	26 Tex. Tax Code 26.08(n)(2)	
	27 Tex. Tax Code 26.08(n-1)	
28.	**2020 maintenance and operations (M&O) tax rate (TR).** 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. [28] 28 Tex. Edu. Code 45.003(e)	$ 0.953400 /$100
29.	**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&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: $ 1,747,531 B. Subtract **unencumbered fund amount** used to reduce total debt. - $ 4,902 - $ 451,024 C. Subtract **state aid** received for paying principal and interest on debt for facilities through	$ 1,291,605

	debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. D. **Adjust debt:** Subtract B and C from A	
30.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector. [29] 29 Tex. Tax Code 26.012(10) and 26.04(b)	$
31.	**Adjusted 2020 debt.** Subtract line 30 from line 29D.	$ 1,291,605
32.	**2020 anticipated collection rate.** 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%. [30] A. Enter the 2020 anticipated collection rate certified by the collector.[31] 93.600000 % B. Enter the 2019 actual collection rate. % C. Enter the 2018 actual collection rate. % D. Enter the 2017 actual collection rate. % 30 Tex. Tax Code 26.04(h)(h-1) and (h-2) 31 Tex. Tax Code 26.04(b)	93.600000 %
33.	**2020 debt adjusted for collections.** 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	$ 1,379,919

	dedicate to the junior college district in 2020 to the result.	
34.	**2020 total taxable value.** Enter the amount on Line 20 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,122,812,774
35.	**2020 debt rate.** Divide line 33 by line 34 and multiply by $100.	$ 0.065004 /$100
36.	**2020 voter-approval M&O rate.** 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. [32] 32 Tex. Tax Code 26.08(g)	$ 1.018404 /$100

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