

TIMBERCREEK CANYON, TEXAS

Adopted Budget 2021-2022



2021-2022



Administration

City Secretary

Village Treasurer

Code Enforcement

Police Department

Fire Department

VILLAGE OF TIMBERCREEK CANYON
ANNUAL BUDGET

OF THE

VILLAGE OF TIMBERCREEK CANYON, TEXAS

FISCAL YEAR BEGINNING OCTOBER 1, 2021

Board of Aldermen

Bill Young

Brian Giffin

Dickie Haney

Janis Naiman

Mike Fuller

Jennifer Huddleston

Mayor

Mayor Pro-Tem

Alderman

Alderwoman

Alderman

Alderwoman

VILLAGE OF TIMBERCREEK CANYON, TEXAS

Texas Local Government Code Section 102.007 Notice

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$1,969.40 which is a 2.49% percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,720.10.

The record vote of each members of the governing body by name voting on the adoption of the budget as follows:

FOR: Mayor Pro-Temp Brian Giffin, Alderman Mike Fuller, Alderwoman Janis Naiman, Alderman Dickie Haney

AGAINST: None

PRESENT and not Voting: None

ABSENT: Alderwoman Jennifer Huddleston

The municipal property tax rates for the 2020-2021 year and 2021-2022 year are as follows:

	Fiscal Year	Fiscal Year
	2020-2021	2021-2022
Property Tax Rate	\$0.20600	\$0.20600
No New Revenue Tax Rate	\$0.20091	\$0.20100
Voter Approval Tax Rate	\$0.20809	\$0.21986
De Minimis Rate	\$1.14786	\$1.12792

The total amount of debt obligation secured by property taxes for the Village of Timbercreek Canyon is \$0.00.

Village of Timbercreek Canyon

General Fund - Budget Summary

	Actual Budget 2020-2021 Revenues	Actual Budget 2020-2021 Expenditures	Budget (Actual June 2021) 2020-2021 Revenues	Budget (Actual June 2021) 2020-2021 Expenditures	Proposed Amended 2020-2021 Revenues	Proposed Amended 2020-2021 Expenditures	Proposed Budget 2021-2022 Revenues	Proposed Budget 2021-2022 Expenditures
General Fund	\$ 171,708.13		\$ 161,878.44		\$ 194,479.28		\$ 213,005.90	
Administration		\$ 112,355.00		\$ 48,557.37		\$ 100,942.17		\$ 133,790.00
Transfer from Village Reserve	\$ 39,736.87							
Municipal Court		\$ 4,925.00		\$ 3,262.15		\$ 4,342.40		\$ 4,955.00
Police Department		\$ 44,625.00		\$ 25,360.82		\$ 43,994.71		\$ 55,860.90
Transfer from Fire Dept Reserve	\$ 4,200.00							\$ 18,400.00
Fire Department		\$ 53,740.00		\$ 34,909.13		\$ 45,200.00		
TOTAL	\$ 215,645.00	\$ 215,645.00	\$ 161,878.44	\$ 112,089.47	\$ 194,479.28	\$ 194,479.28	\$ 213,005.90	\$ 213,005.90

Village of Timbercreek Canyon
Budget Year 2020-2021 & 2021-2022 General Fund Revenues

Account	Description	Budget 2020-2021	Budget (Actual 6/30/2021) 2020-2021	Amended Proposed Budget 2020-2021	Proposed Budget 2021-2022
	Ad Valorem Tax Revenue				
4010	Tax Revenue	\$ 107,508.13	\$ 107,433.56	\$ 107,508.13	\$ 110,755.90
	Tax Subtotal	\$ 107,508.13	\$ 107,433.56	\$ 107,508.13	\$ 110,755.90
	Franchise Revenue				
4030	Franchise Fees	\$ 25,600.00	\$ 22,277.46	\$ 25,000.00	\$ 25,000.00
	Xcel (SPSS) Franchise Revenue				
	Atmos Franchise Revenue				
	SWB/AT&T Franchise Revenue				
	Amarillo Wireless			\$ 5,600.00	\$ 5,600.00
	Franchise Subtotal	\$ 25,600.00	\$ 22,277.46	\$ 30,600.00	\$ 30,600.00
	Building Permit and Inspection Revenue				
4060	Building Permits and Fees	\$ 2,500.00	\$ 3,883.00	\$ 2,500.00	\$ 4,000.00
4100	Inspection Fees	\$ 2,000.00	\$ 5,125.00	\$ 5,125.00	\$ 3,000.00
4095	Registered Builder Fees	\$ 200.00	\$ 600.00	\$ 600.00	\$ 500.00
	Permit and Inspection Subtotal	\$ 4,700.00	\$ 9,608.00	\$ 8,225.00	\$ 7,500.00
	Interest Revenue				
4050	Interest on Investments	\$ 1,500.00	\$ 338.27	\$ 400.00	\$ 500.00
	Interest Subtotal	\$ 1,500.00	\$ 338.27	\$ 400.00	\$ 500.00
	Other Revenue				
4320	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
	Reimbursed Grants	\$ 18,750.00	\$ 12,096.15	\$ 12,096.15	\$ -
	Grants			\$ -	\$ 50,000.00
	Other Revenue Subtotal	\$ 18,750.00	\$ 12,096.15	\$ 12,096.15	\$ 50,000.00
	Court Revenue				
	Fines and Fees	\$ 150.00	\$ -	\$ 150.00	\$ 150.00
	Court Revenue Subtotal	\$ 150.00	\$ -	\$ 150.00	\$ 150.00
	Restricted Revenue				
4040	Randall County Restricted	\$ 13,500.00	\$ 10,125.00	\$ 13,500.00	\$ 13,500.00
4320	Fire Department Donations Restricted	\$ -	\$ -	\$ -	\$ -
	Police Department Donations Restricted	\$ -	\$ -	\$ -	\$ -
	Restricted Revenue Subtotal	\$ 13,500.00	\$ 10,125.00	\$ 13,500.00	\$ 13,500.00
	Revenue Transferred from Reserve Fund				
	Transfer from Reserves			\$ 22,000.00	\$ -
	Reserve Fund Transfer Revenue Subtotal		\$ -	\$ 22,000.00	\$ -
	TOTAL REVENUES	\$ 171,708.13	\$ 161,878.44	\$ 194,479.28	\$ 213,005.90

Village of Timbercreek Canyon Budget Year 2020-2021 & 2021-2022 Administration Expenditures

Account	Description	Budget 2020-2021	Budget (Actual 6/30/21) 2020-2021	Amended Proposed Budget 2020-2021	Proposed Budget 2021-2022
6001	Administration				
6140	PRPC Consulting & Dues	\$ 16,500.00	\$ 11,085.00	\$ 16,585.00	\$ 17,160.00
6205	Payroll - Secretary Salary	\$ 5,100.00	\$ 3,825.00	\$ 5,100.00	\$ 5,253.00
6211	Payroll - Treasurer Salaries	\$ 5,800.00	\$ 4,350.06	\$ 5,800.00	\$ 5,974.00
6210	Payroll Expenses	\$ 1,600.00	\$ 756.03	\$ 1,500.00	\$ 1,500.00
6010	Audit	\$ 10,000.00	\$ 10,300.00	\$ 10,300.00	\$ 10,300.00
6020	Appraisal District Fees & Dues	\$ 1,000.00	\$ 1,107.71	\$ 1,107.71	\$ 1,150.00
6030	Legal - Village Attorney	\$ 3,000.00	\$ 1,992.50	\$ 3,000.00	\$ 3,000.00
6070	Election Expenses	\$ 2,500.00	\$ -	\$ -	\$ -
6080	Emergency Management	\$ 650.00	\$ 605.00	\$ 650.00	\$ 650.00
6130	General Liability and Works Comp Insurance	\$ 2,000.00	\$ 1,376.20	\$ 1,500.00	\$ 2,000.00
7002	Public Official Bonds	\$ 130.00	\$ -	\$ 130.00	\$ 130.00
	Education and Training (Council & Staff)	\$ 250.00	\$ -	\$ 250.00	\$ 250.00
6160	Tax Collection Fees	\$ 350.00	\$ 319.46	\$ 319.46	\$ 350.00
6170	TML Dues	\$ 600.00	\$ 591.00	\$ 600.00	\$ 600.00
6135	Office Supplies Expense	\$ 500.00	\$ 86.05	\$ 250.00	\$ 500.00
6137	Office Equipment and Computer Expense	\$ 250.00	\$ -	\$ 600.00	\$ 600.00
	Administration Subtotal	\$ 50,230.00	\$ 36,394.01	\$ 47,692.17	\$ 49,417.00
	Operations				
6120	Building Inspection Expense	\$ 2,000.00	\$ -	\$ 4,125.00	\$ 5,000.00
6050	Building Utilities	\$ 3,217.00	\$ 1,462.44	\$ 3,000.00	\$ 3,500.00
6040	Building Maintenance	\$ 500.00	\$ 119.74	\$ 1,500.00	\$ 4,000.00
6090	Firewise	\$ 6,100.00	\$ 4,776.09	\$ 7,500.00	\$ 7,500.00
6060	Dam Maintenance	\$ -	\$ -	\$ -	\$ 2,000.00
6110	General Village Expenses	\$ 4,000.00	\$ 3,819.93	\$ 4,500.00	\$ 4,500.00
6121	Community Outreach	\$ 3,100.00	\$ 910.83	\$ 2,000.00	\$ 3,173.00
	Operations Subtotal	\$ 18,917.00	\$ 11,089.03	\$ 22,625.00	\$ 29,673.00
	Parks				
6290	Mowing and Landscaping Expense	\$ 4,200.00	\$ 995.59	\$ 3,500.00	\$ 4,200.00
	Mowing Fuel Expense	\$ -	\$ 20.00	\$ 50.00	\$ 250.00
	Equipment Expense	\$ -	\$ 53.35	\$ 75.00	\$ 250.00
6250	Parks - Other	\$ -	\$ 5.39	\$ -	\$ -
	Parks Subtotal	\$ 4,200.00	\$ 1,074.33	\$ 3,625.00	\$ 4,700.00
	Capital Outlays - Village				
6650	Capital Outlays - Village	\$ 40,000.00	\$ -	\$ 27,000.00	\$ 50,000.00
	Capital Outlays Subtotal	\$ 40,000.00	\$ -	\$ 27,000.00	\$ 50,000.00
	TOTAL EXPENSES	\$ 73,347.00	\$ 48,557.37	\$ 100,942.17	\$ 133,790.00

Village of Timbercreek Canyon

Budget Year 2020-2021 & 2021-2022 - Municipal Court Expenditures

Account	Description	Budget 2020-2021	Budget (Actual 7/31) 2020-2021	Proposed Ameneded Budget 2020-2021	Proposed Budget 2021-2022
6250	Municipal Court				
6180	Payroll - Municipal Judge	\$ 3,600.00	\$ 2,700.00	\$ 3,600.00	\$ 3,600.00
6183	Payroll - Tax Expense	\$ 300.00	\$ 249.75	\$ 330.00	\$ 330.00
6270	State Reports Traffic Fines	\$ 150.00	\$ 312.40	\$ 312.40	\$ 150.00
6280	Municipal Court Miscellaneous	\$ 25.00	\$ -	\$ -	\$ 25.00
6315	State Comptroller	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
6282	Education and Training	\$ 750.00	\$ -	\$ -	\$ 750.00
	Court Subtotal	\$ 4,925.00	\$ 3,262.15	\$ 4,342.40	\$ 4,955.00

Village of Timbercreek Canyon

Budget Year 2020-2021 & 2021-2022 - Police Department Expenditures

Account	Description	Budget 2020-2021	Budget (Actual 6/30/21) 2020-2021	Proposed Amended Budget 2020-2021	Proposed Budget 2021-2022
6300	Police Department				
6190	Police Payroll	\$ 32,000.00	\$ 19,501.94	\$ 25,171.71	\$ 29,000.00
6195	Payroll Expenses	\$ 2,448.00	\$ 1,780.40	\$ 2,400.00	\$ 2,450.00
6196	General Liability and Works Comp Expense	\$ 3,550.00	\$ 2,985.68	\$ 3,000.00	\$ 3,200.00
	Dues and Subs Expense	\$ 125.00	\$ -	\$ 125.00	\$ 625.00
6310	Officer Education and Training Expense	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
6320	Equipment and Supplies	\$ 2,000.00	\$ -	\$ 250.00	\$ 2,000.00
6325	Officer Supplies and Uniform Expense	\$ 350.00	\$ 21.00	\$ 350.00	\$ 1,000.00
6340	Vehicle Maintenance	\$ 1,000.00	\$ -	\$ 500.00	\$ 1,000.00
6342	Vehicle Fuel	\$ 500.00	\$ 116.00	\$ 400.00	\$ 700.00
	Capital Equipment Purchase	\$ -	\$ 430.00	\$ 11,198.00	\$ 13,885.90
6330	Miscellaneous Expense	\$ 850.00	\$ 525.80	\$ 600.00	\$ 1,000.00
	Total Expense	\$ 43,823.00	\$ 25,360.82	\$ 43,994.71	\$ 55,860.90

Village of Timbercreek Canyon

Budget Year 2020-2021 & 2021-2022 - Fire Department Expenditures

Account	Description	Budget 2020-2021	Budget (Actual 6/30/21) 2020-2021	Proposed Amended Budget 2020-2021	Proposed Budget 2021-2022
	Administration				
6360	Dues and Subs	\$ 750.00	\$ 657.24	\$ 750.00	\$ 800.00
6370	Education Expense	\$ 1,500.00	\$ -	\$ 750.00	\$ 1,500.00
6671	Fire Truck Insurance	\$ 2,600.00	\$ 2,496.92	\$ 2,500.00	\$ 2,600.00
	Administration Subtotal	\$ 4,850.00	\$ 3,154.16	\$ 4,000.00	\$ 4,900.00
	Operations and Vehicle Operations				
6402	Vehicle Fuel	\$ 1,000.00	\$ 100.81	\$ 500.00	\$ 1,000.00
6400	Vehicle Maintenance	\$ 3,000.00	\$ 295.39	\$ 2,000.00	\$ 3,000.00
	Operations and Vehicle Operations Subtotal	\$ 4,000.00	\$ 396.20	\$ 2,500.00	\$ 4,000.00
	Equipment				
28302	Capital Equipment Purchases/FD Contingency Fund	\$ 39,200.00	\$ 29,948.16	\$ 34,200.00	\$ 3,000.00
6380	Radios/Pagers Equipment and Repair	\$ 2,500.00	\$ 1,410.61	\$ 2,000.00	\$ 3,000.00
	Equipment Subtotal	\$ 41,700.00	\$ 31,358.77	\$ 36,200.00	\$ 6,000.00
	Miscellaneous				
6395	Miscellaneous	\$ 2,500.00	\$ -	\$ 1,500.00	\$ 1,000.00
	Supplies		\$ -	\$ 1,000.00	\$ 2,500.00
6390	Grant Expense	\$ -	\$ -	\$ -	\$ -
	Miscellaneous Subtotal	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 3,500.00
	TOTAL EXPENSES	\$ 53,050.00	\$ 34,909.13	\$ 45,200.00	\$ 18,400.00

The Village of Timbercreek Canyon
Randall County, Texas
ORDINANCE NO. 2021-3

AN ORDINANCE LEVYING AD-VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE VILLAGE OF TIMBERCREEK CANYON, TEXAS FOR THE 2021-2022 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

WHEREAS, the Property Tax Code of the State of Texas requires the governing body of the Village of Timbercreek Canyon to adopt a tax rate for the current year and to notify the tax assessor/collector of the Village of the adopted rate.

NOW THEREFORE BE IT ORDAINED By the Board of Aldermen of the Village of Timbercreek Canyon:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the Village of Timbercreek Canyon upon all property within the corporate limits of said Village subject to taxation, a tax of **\$0.206** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government, **\$0.206** per \$100 valuation of property; and
2. For the interest and sinking fund, **\$0.00** per \$100 valuation of property.

SECTION 2. That taxes levied under this ordinance shall be due October 1, 2021 and if not paid on or before January 31, 2022 shall immediately become delinquent.


SECTION 3. All taxes shall become a lien upon the property against which assessed, and the tax collector for the Village of Timbercreek Canyon is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the village of Timbercreek Canyon, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, for the payment of said taxes, penalty, and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the Village of Timbercreek Canyon. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by state law.

SECTION 4. This Ordinance shall take effect and be in force from the date after its passage.

SECTION 5: The Board of Aldermen of the Village of Timbercreek Canyon met in a public meeting on September 9th, 2021, and adopted this ordinance with a majority vote as follows:

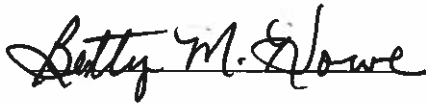
Mayor Pro Tem Brian Giffin	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Alderwoman Jennifer Huddleston	YEA <input type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input checked="" type="checkbox"/>
Alderman Dickie Haney	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Alderman Mike Fuller	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Alderwoman Janis Naiman	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>

FIRST READING, READ AND APPROVED this the 12th day of August, 2021.




Bill Young, Mayor

ATTEST:



Betty Howe, Village Secretary

SECOND READING, READ AND ADOPTED this the 9th day of September, 2021.



Bill Young, Mayor

ATTEST:



Betty Howe, Village Secretary

**Citizens of
Timbercreek Canyon**

ELECTED OFFICIALS

Mayor – Bill YOUNG

Mayor Pro-Temp, At-Large – BRIAN GIFFIN

Alderman, At-Large – JENNIFER HUDDLESTON

Alderman, At-Large – DICKIE HANEY

Alderman, At-Large – MIKE FULLER

Alderman, At-Large – JANIS NAIMAN

(also serves as Zoning Board of Adjustment)

Contract City Manager

Emergency Management

Mayor serves as Emergency
Management Director

Village Attorney

Village Secretary

Village Treasurer

Police Chief

Fire Chief

Municipal Court

Village Inspector

City Advisory/
Appointed Boards

Building Committee

Planning and Zoning
Commission

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Village of Timbercreek

Taxing Unit Name

Phone (area code and number)

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

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 no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this 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: No-New-Revenue Tax Rate

The 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

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

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ <u>52,534,608</u>
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	\$ <u>0</u>
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>52,534,608</u>
4.	2020 total adopted tax rate.	\$ <u>0.20600</u> /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
	A. Original 2020 ARB values:	\$ <u>0</u>
	B. 2020 values resulting from final court decisions:	-\$ <u>0</u>
	C. 2020 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2020 ARB certified value:	\$ <u>0</u>
	B. 2020 disputed value:	-\$ <u>0</u>
	C. 2020 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>52,534,608</u>
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. ⁵	\$ <u>0</u>
10.	<p>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.</p> <p>A. Absolute exemptions. Use 2020 market value:..... \$ <u>664,374</u></p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:..... + \$ <u>0</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>664,374</u>
11.	<p>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.</p> <p>A. 2020 market value:..... \$ <u>0</u></p> <p>B. 2021 productivity or special appraised value:..... - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>664,374</u>
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.	\$ <u>0</u>
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>51,870,234</u>
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>106,852.00</u>
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. ⁹	\$ <u>24</u>
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>106,876.00</u>
18.	<p>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.¹¹</p> <p>A. Certified values:..... \$ <u>54,092,440</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u></p> <p>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:..... - \$ <u>0</u></p> <p>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.¹²..... - \$ <u>0</u></p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	\$ <u>54,092,440</u>

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u>	
	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. ¹⁵ + \$ <u>0</u>	
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
20.	2021 tax ceilings. Counties, cities and junior colleges 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. ¹⁶	\$ <u>0</u>
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>54,092,440</u>
22.	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. ¹⁸	\$ <u>0</u>
23.	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. ¹⁹	\$ <u>922,138</u>
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ <u>922,138</u>
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ <u>53,170,302</u>
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.20100</u> /\$100
27.	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	\$ <u>0.20100</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** 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 the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt 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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$ <u>0.20600</u> /\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>52,534,608</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>108,221</u>
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, 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. + \$ <u>24</u> 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. - \$ <u>0</u> 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. +/- \$ <u>0</u> D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>24</u> E. Add Line 30 to 31D.	\$ <u>108,245</u>
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>53,170,302</u>
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.20358</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ 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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ 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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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..... \$ <u>0</u></p> <p>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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0</u></p> <p>B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /100
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 26.0444 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 \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.00000</u>/100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /100
39.	<p>Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.20358</u> /100
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 \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.00000</u>/100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.20358</u> /100
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.</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>	\$ <u>0.21986</u> /100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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>\$ <u>0.00000</u>/\$100</p>
42.	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(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. ²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ <u>0</u></p>
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	<p>\$ <u>0</u></p>
44.	Adjusted 2021 debt. Subtract Line 43 from Line 42E.	<p>\$ <u>0</u></p>
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2020 actual collection rate. <u>101.00</u> %</p> <p>C. Enter the 2019 actual collection rate. <u>100.00</u> %</p> <p>D. Enter the 2018 actual collection rate. <u>99.00</u> %</p> <p>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%. ³¹</p>	<p><u>100.00</u> %</p>
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E.	<p>\$ <u>0</u></p>
47.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ <u>54,092,440</u></p>
48.	2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ <u>0.00000</u>/\$100</p>
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	<p>\$ <u>0.21986</u>/\$100</p>
D49.	<p>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit 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.</p>	<p>\$ <u>0.00000</u>/\$100</p>

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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.	\$ <u>0.21986</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for 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 NNR and voter-approval 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 NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>54,092,440</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.00000</u> /\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.20100</u> /\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ <u>0.20100</u> /\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.21986</u> /\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.21986</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>54,092,440</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.00000</u> /\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.21986</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.00000</u> /\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.00000</u> /\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.21986</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.20358</u> /\$100
69.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>54,092,440</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.92434</u> /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>1.12792</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate** \$ 0.20100 /\$100
As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____
- Voter-approval tax rate** \$ 0.21986 /\$100
As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: _____
- De minimis rate** \$ 1.12792 /\$100
If applicable, enter the 2021 de minimis rate from Line 72.

SECTION 9: 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. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here _____
Printed Name of Taxing Unit Representative

sign here _____ Date _____

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)