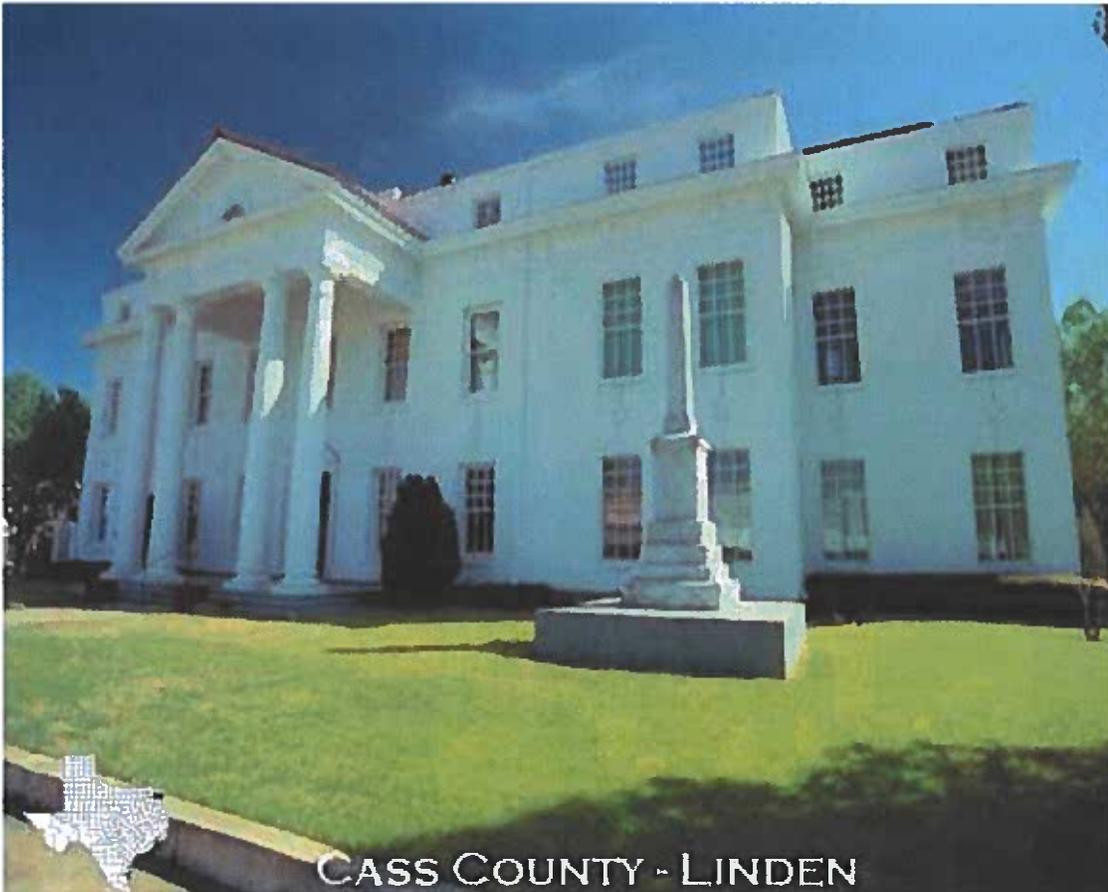


FILED FOR RECORD  
2021 SEP -9 P 2:10  
AMY L. VARNELLE  
CASS COUNTY CLERK

# Cass County, Texas



# FY 2022 BUDGET

CASS COUNTY, TEXAS FY 2022 BUDGET  
P. O. Box 299 Linden, TX 75563 • (903) 756-5067 • James R. Loomis, County Auditor (jloomis@casscountytexas.org)

# CASS COUNTY

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*APPROVAL OF BUDGET  
AND OTHER FINANCIAL INFORMATION  
FOR FISCAL YEAR 2022*

**CASS COUNTY, TEXAS**  
**FOR**  
**FISCAL YEAR 2022 BEGINNING**  
**OCTOBER 2021**

**COMMISSIONERS' COURT**

Becky Wilbanks	County Judge	
Brett Fitts	Commissioner	Precinct #1
Danny Joe Shaddix	Commissioner	Precinct #2
Paul Cothren	Commissioner	Precinct #3
Darrell Godwin	Commissioner	Precinct #4

**ADMINISTRATIVE STAFF**

James Loomis	County Auditor
Amy Varnell	County Clerk
Angela Young	County Tax Assessor/Collector
Melissa Shores	County Treasurer

**CASS COUNTY, TEXAS**

**ORDER ADOPTING THE BUDGET FOR FISCAL YEAR 2022**

On this the 9<sup>th</sup> day of September, 2021 came to be considered the Budget of estimated revenues and expenditures for the period beginning October 1, 2021 and ending September 30 2022, and it appearing to the Commissioners' Court that said correction thereof having been made by the Commissioners' Court on the motion made, seconded and carried, it is ordered and adopted. It is further ordered by the Court that totals shown in said Budget for expenditure categories be considered to be Budget Line items, and the amounts shown for individual items included in those categories be considered to be supplementary information.

**PASSED AND APPROVED** this 9<sup>th</sup> day of September, 2021.

  
BECKY WILBANKS  
COUNTY JUDGE

  
BRETT FITTS  
COMMISSIONER, PRECINCT 1

  
PAUL COTHREN  
COMMISSIONER, PRECINCT 3

  
DANNY JOE SHADDIX  
COMMISSIONER, PRECINCT 2

  
DARRELL GODWIN  
COMMISSIONER, PRECINCT 4

Attest:

  
AMY L. VARNELL  
CASS COUNTY CLERK



CASS COUNTY, TEXAS

ORDER ADOPTING THE TAX RATE FOR FISCAL YEAR 2022

On this the 9<sup>th</sup> day of September, 2021 came to be considered the Tax Rate for 2022, and it appearing to the Commissioners' Court that said Tax Rate has been duly calculated in accordance with the law by the County Tax Assessor-Collector and all required public notices fully filed, and the said Tax Rate, having been duly considered by the Court, on the motion made, seconded and carried, it is ordered by the Court that this said Tax Rate is, and is hereby approved and adopted as follows:

The Maintenance & Operation rate shall be	0.408200
The Interest & Sinking rate shall be	0.034045
Sub-Total	0.442245
The Special Road & Bridge rate shall be Per One Hundred Dollar Valuation	0.064628
The Total Tax Rate for FY 2022 shall be	0.506873
The Total Tax Rate for FY 2021 was	0.506873

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 0.00

PASSED AND APPROVED this 9<sup>th</sup> day of September, 2021.

  
BECKY WILBANKS  
COUNTY JUDGE

  
BRETT FITTS  
COMMISSIONER, PRECINCT 1

  
DANNY JOE SHADDIX  
COMMISSIONER, PRECINCT 2

  
PAUL COTHREN  
COMMISSIONER, PRECINCT 3

  
DARRELL GODWIN  
COMMISSIONER, PRECINCT 4



Attest:  
  
AMY L. VARNELL  
CASS COUNTY CLERK

# Cass County 2022 Budget

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As required by section 102.007(d) and 111.003 of the Texas Local Government Code, the County of Cass is providing the following statement on this cover page of its budget for the 2021 Fiscal Year.

This budget will raise more total property taxes than last year's budget by \$290,496.73 which is 0.0281160 percent increase. The property tax revenue raised from new property added to the tax roll this year is \$ 18,229,240.00.

	FY 2021	FY 2022
Adopted Tax Rate	0.506873	0.506873
Effective Tax Rate	0.488236	0.488202
Maintenance & Operation Tax Rate	0.409784	0.408200
Debt Tax Rate	0.031574	0.034045

The budget for the 2022 fiscal year for the County of Cass was adopted by a record vote of 5. With the following court members voting in favor: County Judge Becky Wilbanks, Commissioner Precinct #1 Brett Fitts, Commissioner Precinct #2 Danny Joe Shaddix, Commissioner Precinct #3 Paul Cothren and Commissioner Precinct #4 Darrell Godwin.

The County of Cass has \$ 4,399,474.00 in outstanding bonds and debt obligations, including principle and interest, as of August 31, 2021.

**PUBLIC NOTICE**

**Pursuant to Texas Local Government Code 152.013(b)(1)(2) the present annual salaries, expenses, or allowances for elected county officials and precinct officers as well as the proposed amounts of each for the fiscal year beginning October 1, 2022 are shown below.**

Job Title	Current Annual Salary	Proposed Annual Salary	Longevity	Juvenile Board	Cell Phone Allowance	Travel/Auto Allowance
County Judge	52,356.04	54,973.84	1,242.00	1,200.00		8,400.00
County Commissioner, Precinct 1	52,356.04	54,973.84	642.00		600.00	
County Commissioner, Precinct 2	52,356.04	54,973.84	0.00		600.00	
County Commissioner, Precinct 3	52,356.04	54,973.84	738.00		600.00	
County Commissioner, Precinct 4	52,356.04	54,973.84	1,194.00		600.00	
County Tax Assessor/Collector	52,356.04	54,973.84	774.00			
County Clerk	52,356.04	54,973.84	984.00			
District Clerk	52,356.04	54,973.84	0.00			
Treasurer	52,356.04	54,973.84	336.00			
County Sheriff	57,479.00	60,353.00	216.00			8,400.00
Justice of the Peace, Precinct 1	38,518.60	40,444.48	1,044.00		660.00	4,800.00
Justice of the Peace, Precinct 2	38,518.60	40,444.48	564.00		660.00	4,800.00
Justice of the Peace, Precinct 3	38,518.60	40,444.48	594.00		660.00	4,800.00
Justice of the Peace, Precinct 4	38,518.60	40,444.48	426.00		660.00	4,800.00
Constable, Precinct 1	11,811.96	12,402.60	216.00			11,000.00
Constable, Precinct 2	11,811.96	12,402.60				11,000.00
Constable, Precinct 3	11,811.96	12,402.60	750.00			11,000.00
Constable, Precinct 4	11,811.96	12,402.60	756.00			11,000.00

\*\* Longevity is based on the person's years of service, not the position.



# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 01:03 PM

## Taxing Units Other Than School Districts or Water Districts

### Cass County

**903-756-5181**

Taxing Unit Name

Phone (area code and number)

**604 Hwy 8 North Linden, TX 75563**

**[www.co.cass.tx.us](http://www.co.cass.tx.us)**

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 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.

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

This worksheet is provided 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 (No New Taxes)

The No-New-Revenue 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 No-New-Revenue tax rate should decrease.

The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.

### No-New-Revenue Tax Rate Worksheet

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. <b>2020 total taxable value.</b> 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 (will deduct taxes in Line 17). <sup>1</sup>	\$1,907,917,852
2. <b>2020 tax ceilings.</b> 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$207,440,009
3. <b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$1,700,477,843
4. <b>2020 total adopted tax rate.</b>	\$0.441358/\$100
5. <b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
A. <b>Original 2020 ARB values:</b>	\$0
B. <b>2020 values resulting from final court decisions:</b>	\$0
C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
6. <b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. <b>2020 ARB certified value:</b>	\$0
B. <b>2020 disputed value:</b>	\$0

		\$0
<b>C. 2020 undisputed value. Subtract B from A.<sup>3</sup></b>		\$0
<b>7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.</b>		\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.</b>		\$1,700,477,843
<b>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.<sup>4</sup></b>		\$0
<b>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 2020 does not create a new exemption or reduce taxable value.</b>		
<b>A. Absolute exemptions. Use 2020 market value:</b>		\$1,143,552
<b>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:</b>		\$12,250,242
<b>C. Value loss. Add A and B.<sup>5</sup></b>		\$13,393,794
<b>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.</b>		
<b>A. 2020 market value:</b>		\$0
<b>B. 2021 productivity or special appraised value:</b>		\$0
<b>C. Value loss. Subtract B from A.<sup>6</sup></b>		\$0
<b>12. Total adjustments for lost value. Add lines 9, 10C and 11C.</b>		\$13,393,794
<b>13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.</b>		\$1,687,084,049
<b>14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.</b>		\$7,446,080
<b>15. 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.<sup>7</sup></b>		\$41,109
<b>16. Taxes in tax increment financing (TIF) for tax year 2020. 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 16D, enter 0.<sup>8</sup></b>		\$0
<b>17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 14 and 15, subtract Line 16.<sup>9</sup></b>		\$7,487,189
<b>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 18). These homesteads include homeowners age 65 or older or disabled.<sup>10</sup></b>		

<p><b>A. Certified values:</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p> <p><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:</p> <p><b>D. Tax increment financing:</b> 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.<sup>11</sup></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>		<p>\$1,981,860,693 *</p> <p>\$9,961,602</p> <p>\$0</p> <p>\$0</p> <p>\$1,991,822,295</p>
<p><b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>13</sup></p> <p><b>B. 2021 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 of property not on the certified roll.<sup>14</sup></p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>		<p>\$2,585,171</p> <p>\$1,039,729</p> <p>\$3,624,900</p>
<p><b>20. 2021 tax ceilings.</b> 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>15</sup></p>		<p>\$220,754,749</p>
<p><b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.</p>		<p>\$1,774,692,446</p>
<p><b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>16</sup></p>		<p>\$0</p>
<p><b>23. Total 2021 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 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 not include property on which a tax abatement agreement has expired for 2021.<sup>17</sup></p>		<p>\$18,293,740</p>
<p><b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.</p>		<p>\$18,293,740</p>

<b>25. 2021 adjusted taxable value. Subtract Line 24 from Line 21.</b>		<b>\$1,756,398,706</b>
<b>26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.<sup>18</sup></b>		<b>\$0.426280/\$100</b>
<b>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.<sup>19</sup></b>		<b>\$0.488202/\$100</b>

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

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

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

<sup>4</sup>Tex. Tax Code Section 26.012(13)

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

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

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

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

## 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:

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 the applicable percentage allowed by law. 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 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.

### Voter-Approval Tax Rate Worksheet

### Amount/Rate

28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.

\$0.409784/\$100

29. 2020 adjusted taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet*.

\$1,700,477,843

30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.

\$6,968,286

31. Adjusted 2020 levy for calculating NNR M&O rate.

**A. 2020 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent: Amount of additional sales tax collected and spent on M&O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&O in 2020 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.

\$0

**B. 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.

\$37,913

**C. 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

**D. 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.

\$0

**E. 2020 M&O levy adjustments.** Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.

\$37,913

. Add Line 30 to 31E.

\$7,006,199

<b>32. Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<b>\$1,756,398,706</b>
<b>33. 2020 NNR maintenance and operations rate (unadjusted).</b> Divide Line 31F by Line 32 and multiply by \$100.	<b>\$0.398895/\$100</b>
<b>34. Rate adjustment for state criminal justice mandate.</b> <b>A. 2021 State Criminal Justice Mandate:</b> 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.	<b>\$0</b>
<b>B. 2020 State Criminal Justice Mandate:</b> 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.	<b>\$0</b>
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	<b>\$0.000000</b>
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	<b>\$0</b>
<b>35. Rate adjustment for indigent health care expenditures.</b> <b>A. 2021 indigent health care expenditures:</b> 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, 2010, less any state assistance received for the same purpose.	<b>\$480,866</b>
<b>B. 2020 indigent health care expenditures:</b> 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.	<b>\$456,196</b>
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	<b>\$0.001404</b>
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	<b>\$0.001404</b>
<b>36. Rate adjustment for county indigent defense compensation.</b> <b>A. 2021 indigent defense compensation expenditures:</b> 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.	<b>\$155,510</b>
<b>B. 2020 indigent defense compensation expenditures:</b> 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.	<b>\$201,489</b>
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	<b>\$-0.002618</b>
<b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</b>	<b>\$0.000573</b>
<b>E. Enter the lessor of C and D. If not applicable, enter 0.</b>	<b>\$0.000000</b>

<p><b>37. Rate adjustment for county hospital expenditures.</b></p> <p><b>A. 2021 county hospital expenditures:</b> 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.</p> <p><b>B. 2020 county hospital expenditures:</b> 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.</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b></p> <p><b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</b></p> <p><b>E. Enter the lessor of C and D. If not applicable, enter 0.</b></p>		<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
<p><b>38. Adjusted 2021 NNR M&amp;O rate. Add Lines 33, 34D, 35D, 36E, and 37E.</b></p>		<p>\$0.400299/\$100</p>
<p><b>39. 2021 voter-approval M&amp;O rate. Enter the rates as calculated by the scenario below.</b></p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08.</p>		<p>\$0.414309/\$100</p>
<p><b>40. Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>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&amp;O expenses</p> <p><b>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. Enter debt amount.</b></p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b></p> <p><b>D. Subtract amount paid from other resources.</b></p> <p><b>E. Adjusted debt. Subtract B, C, and D from A.</b></p>		<p>\$611,566</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$611,566</p>
<p><b>41. Certified 2020 excess debt collections. Enter the amount certified by the collector.</b></p>		<p>\$7,356</p>

<b>42. Adjusted 2021 debt. Subtract Line 41 from Line 40E.</b>		<b>\$604,210</b>
<b>43. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector:		
B. Enter the 2020 actual collection rate		100.00%
C. Enter the 2019 actual collection rate		100.00%
D. Enter the 2018 actual collection rate		100.00%
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%.		100.00%
<b>44. 2021 debt adjusted for collections. Divide Line 42 by Line 43E</b>		<b>\$604,210</b>
<b>45. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</b>		<b>\$1,774,692,446</b>
<b>46. 2021 debt tax rate. Divide Line 44 by Line 45 and multiply by \$100.</b>		<b>\$0.034045/\$100</b>
<b>47. 2021 voter-approval tax rate. Add Lines 39 and 46.</b>		<b>\$0.448354/\$100</b>
<b>48. 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.</b>		<b>\$0.448354/\$100</b>

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 01:03 PM

## Taxing Units Other Than School Districts or Water Districts

### Cass County

Taxing Unit Name

Special Road and Bridge

Taxing Unit's Address, City, State, Zip

Phone (area code and number)

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 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.

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

This worksheet is provided 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 (No New Taxes)

The No-New-Revenue 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 No-New-Revenue tax rate should decrease.

The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.

#### No-New-Revenue Tax Rate Activity

#### Amount/Rate

1. <b>2020 total taxable value.</b> 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 (will deduct taxes in Line 17). <sup>1</sup>	\$1,895,473,736
2. <b>2020 tax ceilings.</b> 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$207,198,306
3. <b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$1,688,275,430
4. <b>2020 total adopted tax rate.</b>	\$0.065515/\$100
5. <b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
A. <b>Original 2020 ARB values:</b>	\$0
B. <b>2020 values resulting from final court decisions:</b>	\$0
C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
6. <b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. <b>2020 ARB certified value:</b>	\$0
B. <b>2020 disputed value:</b>	\$0

		\$0
<b>C. 2020 undisputed. Subtract B from A.<sup>3</sup></b>		\$0
<b>7. 2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.</b>		\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.</b>		\$1,688,275,430
<b>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.<sup>4</sup></b>		\$0
<b>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 2020 does not create a new exemption or reduce taxable value.</b>		
<b>A. Absolute exemptions. Use 2020 market value:</b>		\$1,143,552
<b>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:</b>		\$12,995,392
<b>C. Value loss. Add A and B.<sup>5</sup></b>		\$14,138,944
<b>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.</b>		
<b>A. 2020 market value:</b>		\$0
<b>B. 2021 productivity or special appraised value:</b>		\$0
<b>C. Value loss. Subtract B from A.<sup>6</sup></b>		\$0
<b>12. Total adjustments for lost value. Add lines 9, 10C and 11C.</b>		\$14,138,944
<b>13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.</b>		\$1,674,136,486
<b>14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.</b>		\$1,096,810
<b>15. 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.<sup>7</sup></b>		\$4,729
<b>16. Taxes in tax increment financing (TIF) for tax year 2020. 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 16D, enter 0.<sup>8</sup></b>		\$0
<b>17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 14 and 15, subtract Line 16.<sup>9</sup></b>		\$1,101,539
<b>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 18). These homesteads include homeowners age 65 or older or disabled.<sup>10</sup></b>		

<p><b>A. Certified values:</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p> <p><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:</p> <p><b>D. Tax increment financing:</b> 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.<sup>11</sup></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>	<p>\$2,004,129,062</p> <p>\$9,961,602</p> <p>\$0</p> <p>\$0</p> <p>\$2,014,090,664</p>
<p><b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b></p> <p><b>A. 2021 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></p> <p><b>B. 2021 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></p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	<p>\$2,549,671</p> <p>\$1,048,729</p> <p>\$3,598,400</p>
<p><b>20. 2021 tax ceilings.</b> 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>15</sup></p>	<p>\$220,558,898</p>
<p><b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.</p>	<p>\$1,797,130,166</p>
<p><b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>16</sup></p>	<p>\$0</p>
<p><b>23. Total 2021 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 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 not include property on which a tax abatement agreement has expired for 2021.<sup>17</sup></p>	<p>\$18,229,240</p>
<p><b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.</p>	<p>\$18,229,240</p>
<p><b>25. 2021 adjusted taxable value.</b> Subtract Line 24 from Line 21.</p>	<p>\$1,778,900,926</p>

26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. <sup>18</sup>	\$0.061922/\$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. <sup>19</sup>	\$0.488202/\$100

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

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

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

<sup>4</sup>Tex. Tax Code Section 26.012(13)

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

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

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

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

## 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:

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 the applicable percentage allowed by law. 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 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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.065515/\$100
<b>29. 2020 adjusted taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,688,275,430
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$1,106,073
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<p><b>A. 2020 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent: Amount of additional sales tax collected and spent on M&amp;O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&amp;O in 2020 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.</p>	\$0
<p><b>B. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&amp;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.</p>	\$4,729
<p><b>C. 2020 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 2021 captured appraised value in Line 18D, enter 0.</p>	\$0
<p><b>D. 2020 transferred 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p>	\$0
<p><b>E. 2020 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p>	\$4,729
<b>. Add Line 30 to 31E.</b>	\$1,110,802

<b>32. Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<b>\$1,778,900,926</b>
<b>33. 2020 NNR maintenance and operations rate (unadjusted).</b> Divide Line 31F by Line 32 and multiply by \$100.	<b>\$0.062443/\$100</b>
<b>34. Rate adjustment for state criminal justice mandate.</b> <b>A. 2021 State Criminal Justice Mandate:</b> 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.	<b>\$0</b>
<b>B. 2020 State Criminal Justice Mandate:</b> 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.	<b>\$0</b>
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	<b>\$&lt;&gt;</b>
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	<b>\$&lt;&gt;</b>
<b>35. Rate adjustment for indigent health care expenditures.</b> <b>A. 2021 indigent health care expenditures:</b> 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, 2010, less any state assistance received for the same purpose.	<b>\$0</b>
<b>B. 2020 indigent health care expenditures:</b> 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.	<b>\$0</b>
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	<b>\$&lt;&gt;</b>
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	<b>\$&lt;&gt;</b>
<b>36. Rate adjustment for county indigent defense compensation.</b> <b>A. 2021 indigent defense compensation expenditures:</b> 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.	<b>\$0</b>
<b>B. 2020 indigent defense compensation expenditures:</b> 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.	<b>\$0</b>
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	<b>\$0</b>
<b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</b>	<b>\$0</b>
<b>E. Enter the lessor of C and D. If not applicable, enter 0.</b>	<b>\$0</b>

<p><b>37. Rate adjustment for county hospital expenditures.</b></p> <p><b>A. 2021 county hospital expenditures:</b> 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.</p> <p><b>B. 2020 county hospital expenditures:</b> 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.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>		<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
<p><b>38. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E.</p>		<p>\$0.062443/\$100</p>
<p><b>39. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08.</p>		<p>\$0.064628/\$100</p>
<p><b>40. Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>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&amp;O expenses</p> <p><b>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. Enter debt amount.</b></p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b></p> <p><b>D. Subtract amount paid from other resources.</b></p> <p><b>E. Adjusted debt.</b> Subtract B, C, and D from A.</p>		<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
<p><b>41. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.</p>		<p>\$0</p>

<b>42. Adjusted 2021 debt. Subtract Line 41 from Line 40E.</b>		\$0
<b>43. 2021 anticipated collection rate.</b>		
A. Enter the 2021 anticipated collection rate certified by the collector:		
B. Enter the 2020 actual collection rate		100.00%
C. Enter the 2019 actual collection rate		100.00%
D. Enter the 2018 actual collection rate		100.00%
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%.		100.00%
<b>44. 2021 debt adjusted for collections. Divide Line 42 by Line 43E</b>		\$0
<b>45. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</b>	<i>Tax</i>	\$1,797,130,166
<b>46. 2021 debt tax rate. Divide Line 44 by Line 45 and multiply by \$100.</b>		\$0.000000/\$100
<b>47. 2021 voter-approval tax rate. Add Lines 39 and 46.</b>		\$0.064628/\$100
<b>48. 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.</b>		\$0.512982/\$100

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

**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 No-New-Revenue 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 No-New-Revenue tax rate and/or Voter-Approval tax rate because it adopted the additional sales tax.

Sales Tax Worksheet	Amount/Rate
<p><b>49. Taxable Sales.</b> 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.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <b>Allocation Historical Summary</b> webpage. Taxing units that adopted the sales tax before November 2020, skip this line.</p>	\$0
<p><b>50. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>21</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>22</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>51. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,774,692,446
<p><b>52. Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.</p>	\$0/\$100
<p><b>53. 2021 No-New-Revenue tax rate, unadjusted for sales tax.</b><sup>23</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.488202/\$100
<p><b>54. 2021 No-New-Revenue tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2020.</p>	\$0.488202/\$100
<p><b>55. 2021 Voter-Approval tax rate, unadjusted for sales tax.</b><sup>24</sup> Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.512982/\$100
<p><b>56. 2021 Voter-Approval tax rate, adjusted for sales tax.</b> Subtract Line 52 from Line 55.</p>	\$0.512982/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. Tax Code Section 26.04(c)

**SECTION 4: Voter-Approval Protection for Pollution Control Worksheet**

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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<b>57. 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>	\$0
<b>58. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,774,692,446
<b>59. Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.	\$0/\$100
<b>60. 2021 Voter-Approval tax rate, adjusted for pollution control.</b> Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$0.512982/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

## 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. <sup>39</sup> 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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.

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

### Unused Increment Rate Worksheet

	Amount/Rate
<b>61. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2018 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>62. 2019 unused increment rate.</b> 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	\$0
<b>63. 2018 unused increment rate.</b> 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.	\$0
<b>64. 2021 unused increment rate.</b> Add Lines 61, 62 and 63.	\$0/\$100
<b>65. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$0.512982/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.063(a)(1)

**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. 42

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. 43

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>66. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.462742/\$100
<b>67. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,774,692,446
<b>68. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 67 and multiply by \$100.	\$0.028173
<b>69. 2021 debt rate.</b> Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.034045/\$100
<b>70. De minimis rate.</b> <sup>23</sup> Add Lines 66, 68 and 69.	\$0.524960/\$100

<sup>42</sup>Tex. Tax Code Section 26.012(8-a)

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

<sup>44</sup>Tex. Tax Code Section 26.04(c)

**SECTION 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate** As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), \$0.488202 or Line 54 (adjusted for sales tax).

**Voter-Approval tax rate** As applicable, enter the 2021 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment). \$0.512982

**De minimis rate** If applicable, enter the de minimis rate from Line 70. \$0.524960

**SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.

**print here**

Printed Name of Taxing Unit Representative

**sign here**

Taxing Unit Representative

*Amelia Young*

Date

*7-29-21*