

2020 Tax Rate Calculation Worksheet

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School Districts

STANTON ISD

School District's Name

432-607-3700

Phone (area code and number)

PO Box

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

stanton.esc18.net

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the 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 or certified estimate of value 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 submit the rates to the governing body by August 7 or as soon thereafter as practicable.

This worksheet is for school districts with Chapter 313 agreements only. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements.

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

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, 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.

STEP 1: No-New-Revenue Tax Rate	
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.	
No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2019 total I&S taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$3,271,353,421
2. 2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$10,573,116
3. Preliminary 2019 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$3,260,780,305
4. 2019 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.	
A. 2019 I&S value of property subject to Chapter 313 agreement. Enter the total 2019 appraised value of property subject to a Chapter 313 agreement	\$61,427,500
B. 2019 M&O value of property subject to Chapter 313 agreement. Enter the total 2019 limited value of property subject to a Chapter 313 agreement:	\$59,014,500
C. Subtract B from A.	\$2,413,000

5. Preliminary 2019 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$3,258,367,305
6. 2019 total adopted tax rate. Separate the 2019 adopted tax rate into its two components. A. 2019 M&O tax rate	\$0.97000
B. 2019 I&S or debt rate: />	\$0.28000
7. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value: A. Original 2019 ARB Values:	\$0
B. 2019 values resulting from final court decisions:	\$0
C. 2019 value loss. Subtract B from A.	\$0
8. 2019 taxable value subject to an appeal under Chapter 42, as of July 25: A. 2019 ARB certified value:	\$0
B. 2019 disputed value:	\$0
C. 2019 undisputed value. Subtract B from A.	\$0
9. 2019 Chapter 42 related adjusted values Add Line 7C and Line 8C.	\$0
10. 2019 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$3,258,367,305
11. 2019 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$3,260,780,305
12. 2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.	\$0
13. 2019 taxable value lost because property first qualified for an exemption in 2020. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2019 market value:	\$1,043,100
B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$768,300
C. Value loss. Add A and B.	\$1,811,400
14. 2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	

A. 2019 market value:	\$0
B. 2020 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
15. Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$1,811,400
16. Adjusted 2019 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2019 from the result.	\$3,256,555,905
17. Adjusted 2019 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2019 from the result.	\$3,258,968,905
18. Adjusted 2019 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$31,588,592
19. Adjusted 2019 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$9,125,113
20. Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	\$20,529
A. M&O taxes refunded for tax years preceding tax year 2019	\$5,158
B. I&S taxes refunded for tax years preceding tax year 2019 />	
21. Adjusted 2019 M&O levy with refunds. Add Lines 18 and 20A.	\$31,609,121
22. Adjusted 2019 I&S levy with refunds. Add Lines 19 and 20B.	\$9,130,271
23. Total 2020 I&S taxable value on the 2020 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.	
A. Certified values only:³	\$3,659,194,056
B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$-0
C. Total 2020 value. Subtract B from A.	\$3,659,194,056
24. Total value of properties under protest or not included on certified appraisal roll.	
A. 2020 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	\$700,816

protest.	
B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on roll.	\$0
C. Total value under protest or not certified: Add A and B.	\$700,816
25. 2020 tax ceilings and new property value in Chapter 313 limitations. A. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$12,160,040
B. 2020 Chapter 313 new property value Enter 2020 new property value of property subject to Chapter 313 agreements	\$0
C. Add A and B.	\$12,160,040
26. 2020 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$3,647,734,832
27. 2020 taxable value not subject M&O taxation, due to limitation under Chapter 313. A. 2020 I&S value of property subject to Chapter 313 agreement. Enter the total 2020 appraised value of property subject to a Chapter 313 agreement	\$89,014,500
B. 2020 M&O value of property subject to Chapter 313 agreement. Enter the total 2020 limited value of property subject to a Chapter 313 agreement	\$59,014,500
C. Subtract B from A.	\$30,000,000
28. 2020 total M&O taxable value. Subtract Line 27C from Line 26.	\$3,617,734,832
29. Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	\$0
30. Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.	\$9,864,287
31. Total adjustments to the 2020 taxable value. Add Lines 29 and 30.	\$9,864,287
32. Adjusted 2020 M&O taxable value. Subtract Line 31 from Line 28.	\$3,607,870,545
33. Adjusted 2020 I&S taxable value. Subtract Line 31 from Line 26.	\$3,637,870,545
34. 2020 NNR M&O tax rate. Divide Line 21 by Line 32 and multiply by \$100.	\$0.87611/\$100