

# 2020 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

Form 50-859

Gustine Independent School District

School District's Name

Phone (area code and number)

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

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 Aug. 7 or as soon thereafter as practicable.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. 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.

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.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2019 total taxable value.</b> 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 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ 76,532,687
2.	<b>2019 tax ceilings.</b> Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 8,714,141
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 67,818,546
4.	<b>2019 total adopted tax rate.</b>	\$ 1.14215 /\$100
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. Original 2019 ARB values: ..... \$ _____ B. 2019 values resulting from final court decisions: ..... - \$ _____ C. 2019 value loss. Subtract B from A. <sup>3</sup>	\$ _____
6.	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2019 ARB certified value: ..... \$ _____ B. 2019 disputed value: ..... - \$ _____ C. 2019 undisputed value. Subtract B from A. <sup>4</sup>	\$ _____
7.	<b>2019 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ _____
8.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 67,818,546

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. <sup>1</sup>	\$ _____
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value: ..... \$ <u>19,610</u> B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: ..... + \$ <u>382,870</u> C. Value loss. Add A and B. <sup>6</sup>	\$ <u>402,480</u>
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public 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. .... \$ <u>12,171</u> B. 2020 productivity or special appraised value: ..... - \$ _____ C. Value loss. Subtract B from A. <sup>7</sup>	\$ <u>12,171</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>414,651</u>
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ <u>67,403,895</u>
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>769,853</u>
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup>	\$ _____
16.	Adjusted 2019 levy with refunds. Add Line 14 and Line 15. <sup>9</sup>  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.	\$ <u>769,853</u>
17.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup> A. Certified values. <sup>11</sup> ..... \$ <u>88,046,633</u> B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____ C. Total 2020 value. Subtract B from A.	\$ <u>88,046,633</u>

<sup>1</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(6)