

CITY OF FAIRFIELD  
SPECIAL CALLED  
CITY COUNCIL MEETING  
August 3, 2021  
5:00PM

THE CITY COUNCIL OF THE CITY OF FAIRFIELD, TEXAS WILL CONVENE INTO A SPECIAL CALLED MEETING AT 5:00PM ON TUESDAY, August 3, 2021 IN THE FAIRFIELD ISD CAREER AND TECHNOLOGY EDUCATION COMPLEX, AT 960 E. COMMERCE ST, FAIRFIELD, TEXAS, 75840 IN COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT, CHAPTER 551 TEXAS GOVERNMENT CODE. MEMBERS OF THE PUBLIC MAY PARTICIPATE BY JOINING AT (844) 854-2222 AND ENTER CODE 693979.

NOTICE: AT ANY TIME DURING THE CITY COUNCIL MEETING, THE CITY COUNCIL MAY ADJOURN INTO EXECUTIVE SESSION FOR ANY REASON LISTED ON THIS AGENDA PURSUANT TO ANY APPLICABLE SECTION OF THE TEXAS GOVERNMENT CODE, CONSULTATION WITH ATTORNEY – SECTION 551.071, REAL PROPERTY DELIBERATION – SECTION 551.072, DELIBERATION ON GIFTS – SECTION 551.073, PERSONNEL MATTERS – SECTION 551.074, DISCUSSION OF SECURITY MEASURES – SECTION 551.076 AND ECONOMIC DEVELOPMENT – SECTION 551.087.

H.B. NO.2840 – Section 551.001(3) (b) and (c). A governmental body shall allow each member of the public who desires to address the body regarding an item on an agenda for an open meeting of the body to address the body regarding the item at the meeting before or during the body's consideration of the item. A governmental body may adopt reasonable rules regarding the public's right to address the body under this section, including rules that limit the total amount of time that a member of the public may address the body on a given item. **CITIZENS WISHING TO SPEAK DURING CITIZEN COMMENTS OR ON A PARTICULAR AGENDA ITEM NEED TO NOTIFY THE CITY SECRETARY AT: (903) 389-2633 BY 9:00 A.M. MONDAY, AUGUST 2, 2021.**

1. CALL TO ORDER; PRAYER AND PLEDGE
2. VISITORS AND CITIZENS FORUM: AT THIS TIME, ANY PERSON WITH BEFORE THE COUNCIL NOT SCHEDULED ON THE AGENDA MAY SPEAK TO THE COUNCIL. NO FORMAL ACTION CAN BE TAKEN ON THESE ITEMS AT THIS TIME.
3. DISCUSSION AND POSSIBLE ACTION ON SETTING A PROPOSED TAX RATE FOR FISCAL YEAR 2021-2022, AND SCHEDULING A PUBLIC HEARING ON THE PROPOSED TAX RATE.
4. ADJOURN

WORKSHOP

1. DISCUSSION ON 2021-2022 FISCAL YEAR BUDGET
2. ADJOURN

I CERTIFY THAT THE ABOVE NOTICE OF MEETING WAS POSTED BY JULY 30 2021 At 5:00 P.M. ON THE WINDOW AT THE ADMINISTRATION AND UTILITY BILLING OFFICES LOCATED AT 425 W. COMMERCE ST, FAIRFIELD TEXAS, AND WILL REMAIN POSTED CONTINUOUSLY FOR AT LEAST 72 HOURS PRECEDING SCHEDULED TIME OF THE MEETING, I FURTHER CERTIFY THAT THE FOLLOWING NEWS MEDIA AND WEBSITE HOSTING WAS PROPERLY NOTIFIED OF THIS MEETING AS STATED ABOVE: FAIRFIELD RECORDER AND FREESTONE COUNTY TIMES, FAIRFIELD, TX.

  
MISTY RICHARDSON, CITY SECRETARY

**City Council  
City of Fairfield, Texas  
Agenda Action Form**

<b>AGENDA DATE:</b>	August 3, 2021	<b>AGENDA ITEM</b>	Setting Proposed Tax Rate and Public Hearing
<b>AGENDA SUBJECT:</b>	DISCUSSION AND POSSIBLE ACTION TO SET A PROPOSED TAX RATE FOR THE 2021-22 FISCAL YEAR AND SCHEDULING A PUBLIC HEARING ON THE PROPOSED TAX RATE		
<b>PREPARED BY:</b>	Nate Smith	<b>Date Submitted:</b>	July 30, 2021
<b>EXHIBITS:</b>	Certified Tax Roll; Tax Rate Worksheet; Tax Rate Chart		
<b>BUDGETARY IMPACT</b>			
<b>CITYADMINISTRATOR APPROVAL:</b>			

<b>SUMMARY:</b>
The Certified Tax Roll was delivered to the city on July 23. The tax rate calculations were delivered to the city on July 30. The tax rates are as follows:  No-New-Revenue Tax Rate: \$0.460137 per \$100 assessed valuation Debt Rate: \$0.123575 per \$100 assessed valuation Voter Approval Rate: \$0.477082 per \$100 assessed valuation De Minimis Rate: \$0.673586 per \$100 assessed valuation

<b>RECOMMENDED ACTION:</b>
Recommend setting a proposed tax rate not to exceed a rate prescribed by council per \$100 of assessed valuation. Recommend setting a hearing on proposed tax rate for August 24, if necessary.



**Freestone Central  
Appraisal District**  
218 N Mount Street  
Fairfield TX 75840

*Bud Black, RPA/CTA Chief Appraiser  
Don Awalt, RPA/CTA Deputy Chief Appraiser  
Phone: 903-389-5510  
Fax: 903-389-5955  
Email: [general.info@freestonecad.org](mailto:general.info@freestonecad.org)  
[www.freestonecad.org](http://www.freestonecad.org)*

July 23, 2021

Mr. Nathaniel B Smith, MPA, City Administrator  
City of Fairfield  
222 S. Mount  
Fairfield, TX 75840

Dear Mr. Smith:

The attached documents are the Chief Appraiser's 2021 Certified Values for City of Fairfield.

Within two weeks you will receive:

- Real Estate Roll in Alpha Order (Adobe) for the Governing Body
- Mineral/Utility/Industrial Roll in Alpha Order (Adobe) for the Governing Body
- Real Estate Roll in Alpha Order (printed) for Governing Body
- Mineral/Utility/Industrial Roll in Alpha Order (printed) for Governing Body

An electronic copy of your data will be delivered to Pritchard & Abbott when you are ready to begin processing your tax roll this fall.

As always, if you have any questions, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Bud Black', is written over a horizontal line.

Bud Black, RPA/CTA  
Chief Appraiser



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## **Certification of 2021 Appraisal Roll For City of Fairfield**

"I, Bud Black, Chief Appraiser for the Freestone Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Freestone Central Appraisal District which lists property taxable by City of Fairfield within the boundaries of the Freestone Central Appraisal District for 2021 and constitutes the appraisal roll for the year of 2021."

Total Market Value	343,018,334
Total Market Taxable Value	337,366,722
Value Remaining Under Protest	12,541,863
Certified Total Appraised Value	221,649,653
Certified Net Taxable Value	218,866,172
Certified Net Taxable Value Adjusted for Over 65	218,866,172
<hr/>	
Certifiable Taxable Value of Property Remaining Under Protest	11,884,812
<hr/>	
<del>Certifiable Taxable Value of Property Remaining Under Protest</del> Parcel Count	4,956



Certified this the 23<sup>rd</sup> day of July 2021.

Bud Black, RPA/CTA  
Chief Appraiser

<u>Certified Net Taxable Value</u>	218,866,172
<u>Certifiable Taxable Value of Protested Property</u>	11,884,812
<u>Total Certified Taxable Value of All Property</u>	230,750,984

## 2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Land		Value	Items	Exempt			
Land - Homesite	(+)	10,979,077	1,219	10,718			
Land - Non Homesite	(+)	32,083,568	961	7,164,612			
Land - Productivity Market	(+)	5,715,387	90	0			
Land - Income	(+)	1,718,077	14	16,800			
Total Land Market Value	(=)	50,496,109	2,291		Total Land Value:	(+)	50,496,109
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	98,756,272	1,127	143,079			
New Improvements - Homesite	(+)	731,757	90	0			
Improvements - Non Homesite	(+)	137,732,306	312	90,427,176			
New Improvements - Non Homesite	(+)	586,326	18	120,839			
Improvements - Income	(+)	11,806,855	21	393,927			
Total Improvement Value	(=)	249,613,516	1,568		Total Imp Value:	(+)	249,613,516
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	1,553,154	75	0			
New Personal - Homesite	(+)	38,373	4	0			
Personal - Non Homesite	(+)	22,697,221	606	980,050			
New Personal - Non Homesite	(+)	342,581	13	0			
Total Personal Value	(=)	24,631,329	698		Total Personal Value:	(+)	24,631,329
Total Real Estate & Personal Mkt Value	(=)	324,740,954	4,557				
Minerals		Value	Items				
Mineral Value	(+)	1,035,230	703				
Mineral Value - Real	(+)	40,530	2				
Mineral Value - Personal	(+)	17,201,620	1,174				
Total Mineral Market Value	(=)	18,277,380	1,879		Total Min Mkt Value:	(+)	18,277,380
Total Market Value	(=)	343,018,334			Total Market Value:	(=/+)	343,018,334
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	5,715,387	90				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	63,775	90				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	5,651,612	90		Productivity Loss:	(-)	5,651,612
Losses		Value	Items				
Less Real Exempt Property	(-)	99,257,201	174				
Less \$500 Inc. Real Personal	(-)	10,263	63				
Less Disaster Exemption	(-)	0	0		Total Market Taxable:	(=)	337,366,722
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit (Real & Industrial)	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0		Total Protested Value:		12,541,863
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :		3.66 %
Less Real Protested Value	(-)	12,541,863	18				
Less 10% Cap Loss	(-)	3,836,732	289				
Less TCEQ/Pollution Control	(-)	17,840	1				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	690	2				
Less \$500 Inc. Mineral Owner	(-)	52,480	1,038				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0		Total Losses:	(-)	115,717,069
Less Mineral Unknown	(-)	0	0		Total Appraised Value:	(=/+)	221,649,653
Less Mineral Protested Value	(-)	0	0		Total Exemptions*:	(-)	2,783,481
Total Losses (includes Prod. Loss)	(=)	121,368,681			* See breakdown on following page		
Total Appraised Value	(=)	221,649,653			Net Taxable Value:		218,866,172

## 2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
265	284	0	16	0	24	0	14	9	0	0

**Owner and Parcel Counts**

Total Parcels\*: 4,956\* Parcel count is figured by parcel per ownership sequences.

Total Owners: 2,942

**Ported Homestead/Charity Amounts****Value****Items**

DV Donated Home (Charity)	(+)	0	0
SS of a Service Member Ported Amount	(+)	0	0
SS of a First Responder Ported Amount	(+)	0	0
SS of DV Donated Home Ported Amount	(+)	0	0
SS of 100% DV Ported Amount	(+)	0	0

**Homestead Exemptions****Value****Items**

Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	1,267,688	9
Surviving Spouse of a Service Member	(+)	0	0
Surviving Spouse of a First Responder	(+)	0	0
<b>Total Reimbursable (=)</b>		<b>1,267,688</b>	<b>9</b>
Local Discount	(+)	0	0
Disabled Veteran	(+)	82,028	10
Optional 65	(+)	1,433,765	306
Local Disabled	(+)	0	0
State Homestead	(+)	0	0

H - Homestead  
S - Over 65  
F - Disabled Widow  
B - Disabled  
DV100 (1, 2, 3) - 100% Disabled Veteran  
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member  
5\* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only  
W - Widow  
O - Over 65 (No HS)  
DV - Disabled Veteran

**Total Exemptions** (=) **2,783,481** (includes Ported/Charity Amounts)

**Special Certified Totals**

**Exempt Value of First Time Absolute Exemption** \$48,087

**Exempt Value of First Time Partial Exemption** \$178,208

**New AG/Timber**

Market	\$10,200
Taxable	\$192
Value Loss	\$10,008

**New Improvement/Personal**

Market	\$1,578,198
Taxable	\$1,578,198

2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Average Values* (includes protested & exempt value)			
<b>Average Homestead Value A*</b>		<b>Parcels</b>	<b>Total Homestead Value A*</b>
Market	\$89,747	1,198	Market \$107,518,003
Taxable	\$86,742		Taxable \$100,732,544
<b>Average Homestead Value A* and E*</b>		<b>Parcels</b>	<b>Total Homestead Value A* and E*</b>
Market	\$89,990	1,212	Market \$109,068,924
Taxable	\$86,905		Taxable \$102,122,737
<b>Average Homestead Value A* and E* and M1</b>		<b>Parcels</b>	<b>Total Homestead Value A* and E* and M1</b>
Market	\$86,406	1,279	Market \$110,514,434
Taxable	\$83,430		Taxable \$103,448,267
<b>Average Homestead Value M1</b>		<b>Parcels</b>	<b>Total Homestead Value M1</b>
Market	\$21,574	67	Market \$1,445,510
Taxable	\$20,570		Taxable \$1,325,530

## 2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Category Code Breakdown											
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	1,061	497.222	9,558,091	0	0	9,558,091	95,463,799	0	0	105,021,890	98,366,241
A1X	3	0.000	0	0	0	0	0	0	0	0	0
A2	32	10.486	137,688	0	0	137,688	311,140	0	0	448,828	439,246
A2L	42	21.993	326,873	0	0	326,873	41,277	0	0	368,150	344,602
A2P	9	0.000	0	0	0	0	0	146,017	0	146,017	131,899
A2R	33	15.553	200,134	0	0	200,134	1,097,254	0	0	1,297,388	1,150,461
A3	22	11.418	170,967	0	0	170,967	133,243	0	0	304,210	300,095
<b>A*</b>	<b>1,202</b>	<b>556.672</b>	<b>10,393,753</b>	<b>0</b>	<b>0</b>	<b>10,393,753</b>	<b>97,046,713</b>	<b>146,017</b>	<b>0</b>	<b>107,586,483</b>	<b>100,732,544</b>
B1	13	3.673	95,939	0	0	95,939	912,659	0	0	1,008,598	1,008,598
B3	6	13.738	200,948	0	0	200,948	2,066,488	0	0	2,267,436	1,212,404
<b>B*</b>	<b>19</b>	<b>17.411</b>	<b>296,887</b>	<b>0</b>	<b>0</b>	<b>296,887</b>	<b>2,979,147</b>	<b>0</b>	<b>0</b>	<b>3,276,034</b>	<b>2,221,002</b>
C1	472	262.983	5,285,210	0	0	5,285,210	104,048	0	0	5,389,258	5,389,258
C1M	1	0.570	13,110	0	0	13,110	20,259	0	0	33,369	33,369
C1X	9	0.000	0	0	0	0	0	0	0	0	0
<b>C*</b>	<b>482</b>	<b>263.553</b>	<b>5,298,320</b>	<b>0</b>	<b>0</b>	<b>5,298,320</b>	<b>124,307</b>	<b>0</b>	<b>0</b>	<b>5,422,627</b>	<b>5,422,627</b>
D1	90	565.684	0	63,775	5,715,387	63,775	0	0	0	63,775	62,767
D2	10	0.000	0	0	0	0	111,487	0	0	111,487	111,487
<b>D*</b>	<b>100</b>	<b>565.684</b>	<b>0</b>	<b>63,775</b>	<b>5,715,387</b>	<b>63,775</b>	<b>111,487</b>	<b>0</b>	<b>0</b>	<b>175,262</b>	<b>174,254</b>
E1	77	316.675	2,958,357	0	0	2,958,357	1,176,091	0	0	4,134,448	3,857,099
E2M	3	2.160	14,397	0	0	14,397	0	0	0	14,397	14,397
E2S	8	6.950	54,875	0	0	54,875	519,271	0	0	574,146	516,663
<b>E*</b>	<b>88</b>	<b>325.785</b>	<b>3,027,629</b>	<b>0</b>	<b>0</b>	<b>3,027,629</b>	<b>1,695,362</b>	<b>0</b>	<b>0</b>	<b>4,722,991</b>	<b>4,388,159</b>
F1	9	43.523	940,106	0	0	940,106	696,128	0	0	1,636,234	1,636,234
F1O	136	164.478	8,439,177	0	0	8,439,177	20,610,656	0	0	29,049,833	28,348,534
F1T	104	137.339	7,470,762	0	0	7,470,762	32,421,361	0	0	39,892,123	29,926,914
F1X	1	0.000	0	0	0	0	0	0	0	0	0
<b>F1</b>	<b>250</b>	<b>345.340</b>	<b>16,850,045</b>	<b>0</b>	<b>0</b>	<b>16,850,045</b>	<b>53,728,145</b>	<b>0</b>	<b>0</b>	<b>70,578,190</b>	<b>59,911,682</b>
F2	17	70.965	1,522,219	0	0	1,522,219	2,805,772	0	40,530	4,368,521	4,368,521
<b>F2</b>	<b>17</b>	<b>70.965</b>	<b>1,522,219</b>	<b>0</b>	<b>0</b>	<b>1,522,219</b>	<b>2,805,772</b>	<b>0</b>	<b>40,530</b>	<b>4,368,521</b>	<b>4,368,521</b>
<b>F*</b>	<b>267</b>	<b>416.305</b>	<b>18,372,264</b>	<b>0</b>	<b>0</b>	<b>18,372,264</b>	<b>56,533,917</b>	<b>0</b>	<b>40,530</b>	<b>74,946,711</b>	<b>64,280,203</b>
G1	703	0.000	0	0	0	0	0	0	1,035,230	1,035,230	1,035,230
<b>G*</b>	<b>703</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,035,230</b>	<b>1,035,230</b>	<b>1,035,230</b>
J2	1	0.000	0	0	0	0	0	0	1,139,880	1,139,880	1,139,880
J3	4	2.350	76,047	0	0	76,047	0	0	3,657,090	3,733,137	3,733,137
J4	17	0.194	13,857	0	0	13,857	0	0	1,245,040	1,258,897	1,258,897
J4A	4	0.000	0	0	0	0	0	0	72,770	72,770	72,770
J7	1	0.000	0	0	0	0	0	0	87,550	87,550	87,550
<b>J*</b>	<b>27</b>	<b>2.544</b>	<b>89,904</b>	<b>0</b>	<b>0</b>	<b>89,904</b>	<b>0</b>	<b>0</b>	<b>6,202,330</b>	<b>6,292,234</b>	<b>6,292,234</b>
L1	189	0.000	0	0	0	0	0	9,686,056	0	9,686,056	9,561,421
L11	8	0.000	0	0	0	0	0	0	0	0	0
L1A	11	0.000	0	0	0	0	0	1,980,409	0	1,980,409	1,980,409
L1G	252	0.000	0	0	0	0	0	1,860,075	0	1,860,075	1,855,275
L1H	9	0.000	0	0	0	0	0	25,060	0	25,060	25,060
L1I	28	0.000	0	0	0	0	0	3,456,741	0	3,456,741	3,456,741
L1J	1	0.000	0	0	0	0	0	40,043	0	40,043	40,043
L1M	4	0.000	0	0	0	0	0	41,400	0	41,400	41,400
L1X	26	0.000	0	0	0	0	0	0	0	0	0
L1Z	26	0.000	0	0	0	0	0	37,702	0	37,702	37,702
<b>L1</b>	<b>554</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,127,486</b>	<b>0</b>	<b>17,127,486</b>	<b>16,998,051</b>
L2A	12	0.000	0	0	0	0	0	0	1,289,920	1,289,920	1,289,920

## 2021 Certified - HISTORY VALUE RECAP

(10) - CITY OF FAIRFIELD

Category Code Breakdown												
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
L2C	11	0.000	0	0	0	0	0	0	2,798,540	2,798,540	2,798,540	
L2D	9	0.000	0	0	0	0	0	0	76,560	76,560	76,560	
L2G	27	0.000	0	0	0	0	0	0	4,549,000	4,549,000	4,531,160	
L2H	9	0.000	0	0	0	0	0	0	459,930	459,930	459,930	
L2I	1	0.000	0	0	0	0	0	0	212,920	212,920	212,920	
L2J	17	0.000	0	0	0	0	0	0	208,170	208,170	208,170	
L2L	4	0.000	0	0	0	0	0	0	200,700	200,700	200,700	
L2M	7	0.000	0	0	0	0	0	0	532,110	532,110	532,110	
L2O	8	0.000	0	0	0	0	0	0	75,150	75,150	75,150	
L2P	3	0.000	0	0	0	0	0	0	259,700	259,700	259,700	
L2Q	3	0.000	0	0	0	0	0	0	283,420	283,420	283,420	
<b>L2</b>	<b>111</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,946,120</b>	<b>10,946,120</b>	<b>10,928,280</b>	
<b>L*</b>	<b>665</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,127,486</b>	<b>10,946,120</b>	<b>28,073,606</b>	<b>27,926,331</b>	
M1	88	0.000	0	0	0	0	0	1,609,441	0	1,609,441	1,488,119	
M1N	1	0.000	0	0	0	0	0	0	0	0	0	
M1X	4	0.000	0	0	0	0	0	0	0	0	0	
M2	4	0.000	0	0	0	0	0	0	0	0	0	
<b>M*</b>	<b>97</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,609,441</b>	<b>0</b>	<b>1,609,441</b>	<b>1,488,119</b>	
O1	39	14.934	109,835	0	0	109,835	37,562	0	0	147,397	147,397	
<b>O*</b>	<b>39</b>	<b>14.934</b>	<b>109,835</b>	<b>0</b>	<b>0</b>	<b>109,835</b>	<b>37,562</b>	<b>0</b>	<b>0</b>	<b>147,397</b>	<b>147,397</b>	
SHR	1	0.000	0	0	0	0	0	34,125	0	34,125	34,125	
SMV	11	0.000	0	0	0	0	0	4,700,472	0	4,700,472	4,700,472	
<b>S*</b>	<b>12</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,734,597</b>	<b>0</b>	<b>4,734,597</b>	<b>4,734,597</b>	
XB	63	0.000	0	0	0	0	0	10,263	0	10,263	0	
XC	1,038	0.000	0	0	0	0	0	0	52,480	52,480	0	
XL	19	418.071	2,837,895	0	0	2,837,895	195,384	0	0	3,033,279	0	
XN	34	0.000	0	0	0	0	0	882,240	0	882,240	23,475	
XR	1	0.290	4,350	0	0	4,350	130,996	0	0	135,346	0	
XUA	1	0.320	7,360	0	0	7,360	0	0	0	7,360	0	
XUB	2	2.800	16,800	0	0	16,800	393,927	3,325	0	414,052	0	
XUC	2	2.420	17,424	0	0	17,424	168,934	0	0	186,358	0	
XV	2	0.000	0	0	0	0	0	0	690	690	0	
XVA	8	13.316	381,536	0	0	381,536	3,774,948	0	0	4,156,484	0	
XVB	38	74.476	1,120,159	0	0	1,120,159	669,123	0	0	1,789,282	0	
XVC	17	188.151	1,537,110	0	0	1,537,110	55,440,942	0	0	56,978,052	0	
XVD	5	13.277	352,508	0	0	352,508	8,773,316	117,960	0	9,243,784	0	
XVF	2	4.780	28,361	0	0	28,361	0	0	0	28,361	0	
XVG	3	6.460	136,586	0	0	136,586	615,913	0	0	752,499	0	
XVJ	36	43.910	696,264	0	0	696,264	20,287,671	0	0	20,983,935	0	
XVK	4	1.020	19,764	0	0	19,764	353,824	0	0	373,588	0	
XVO	3	1.071	27,442	0	0	27,442	189,199	0	0	216,641	0	
XVQ	1	0.120	8,571	0	0	8,571	90,844	0	0	99,415	0	
<b>X*</b>	<b>1,279</b>	<b>770.482</b>	<b>7,192,130</b>	<b>0</b>	<b>0</b>	<b>7,192,130</b>	<b>91,085,021</b>	<b>1,013,788</b>	<b>53,170</b>	<b>99,344,109</b>	<b>23,475</b>	
	<b>4,980</b>	<b>2,933.370</b>	<b>44,780,722</b>	<b>63,775</b>	<b>5,715,387</b>	<b>44,844,497</b>	<b>249,613,516</b>	<b>24,631,329</b>	<b>18,277,380</b>	<b>337,366,722</b>	<b>218,866,172</b>	

## Properties Remaining Under Protest for CITY OF FAIRFIELD

Parcel: 18631	Market Value:	321,235	Taxable Value:	321,235
Name: BSJ LAXMI LLC	Certifiable Market:	305,173	Cerftifiable Taxable:	305,173
Parcel: 5666	Market Value:	435,426	Taxable Value:	435,426
Name: DOLGENCORP OF TEXAS INC	Certifiable Market:	413,655	Cerftifiable Taxable:	413,655
Parcel: 52850	Market Value:	2,400,000	Taxable Value:	2,400,000
Name: ENVY HOSPITALITY	Certifiable Market:	2,280,000	Cerftifiable Taxable:	2,280,000
Parcel: 3749	Market Value:	657,970	Taxable Value:	657,970
Name: FAIRFIELD TX SPE REALTY LLC	Certifiable Market:	625,072	Cerftifiable Taxable:	625,072
Parcel: 18766	Market Value:	80,566	Taxable Value:	80,566
Name: GOOLSBY PAUL A & ANNETTE	Certifiable Market:	76,538	Cerftifiable Taxable:	76,538
Parcel: 19453	Market Value:	231,955	Taxable Value:	226,955
Name: HORTON ROBIN C SR & LISA ANN	Certifiable Market:	220,357	Cerftifiable Taxable:	215,607
Parcel: 47597	Market Value:	1,091,508	Taxable Value:	1,091,508
Name: KASHINATH LLC	Certifiable Market:	1,036,933	Cerftifiable Taxable:	1,036,933
Parcel: 5527	Market Value:	392,852	Taxable Value:	392,852
Name: KHUSHBU INVESTMENT LLC	Certifiable Market:	373,209	Cerftifiable Taxable:	373,209
Parcel: 40148	Market Value:	0	Taxable Value:	0
Name: KHUSHBU INVESTMENT LLC	Certifiable Market:	0	Cerftifiable Taxable:	0
Parcel: 44512	Market Value:	622,500	Taxable Value:	622,500
Name: KRISHANA CORPORATION A TX CORP	Certifiable Market:	591,375	Cerftifiable Taxable:	591,375
Parcel: 19473	Market Value:	261,749	Taxable Value:	256,749
Name: LIGHTSEY CLAUD S JR & JANIE S	Certifiable Market:	248,662	Cerftifiable Taxable:	243,912
Parcel: 63891	Market Value:	4,800	Taxable Value:	4,800
Name: NPRTO TEXAS LLC	Certifiable Market:	4,560	Cerftifiable Taxable:	4,560
Parcel: 51781	Market Value:	2,900,000	Taxable Value:	2,900,000
Name: PARMATTMA CORP	Certifiable Market:	2,755,000	Cerftifiable Taxable:	2,755,000
Parcel: 5899	Market Value:	1,143,718	Taxable Value:	1,143,718
Name: RVE PARTNERS LTD	Certifiable Market:	1,086,532	Cerftifiable Taxable:	1,086,532
Parcel: 3760	Market Value:	25,144	Taxable Value:	14,387
Name: SPILLER HELEN PATRICIA	Certifiable Market:	23,887	Cerftifiable Taxable:	13,668
Parcel: 44297	Market Value:	96,474	Taxable Value:	85,696
Name: SPILLER HELEN PATRICIA	Certifiable Market:	91,650	Cerftifiable Taxable:	81,411
Parcel: 3712	Market Value:	1,055,032	Taxable Value:	1,055,032
Name: STONELEAF AT FAIRFIELD LLC	Certifiable Market:	1,002,280	Cerftifiable Taxable:	1,002,280

## Properties Remaining Under Protest for CITY OF FAIRFIELD

Parcel: 62295	Market Value:	0	Taxable Value:	0
Name: STONELEAF AT FAIRFIELD LLC	Certifiable Market:	0	Certifiable Taxable:	0
Parcel: 5826	Market Value:	696,299	Taxable Value:	696,299
Name: TEXAS FARM CREDIT SERVICES FLCA	Certifiable Market:	661,484	Certifiable Taxable:	661,484
Parcel: 40073	Market Value:	124,635	Taxable Value:	124,635
Name: WELLS FARGO BANK #120299	Certifiable Market:	118,403	Certifiable Taxable:	118,403

### Summary

**Total Market Value Under Protest: 12,541,863**  
**Total Certifiable Market Value: 11,914,770**

**Total Taxable Value Under Protest: 12,510,328**  
**Total Certifiable Taxable Value: 11,884,812**

**2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP**

(10) - CITY OF FAIRFIELD

Land		Value	Items	Exempt			
Land - Homesite	(+)	97,961	5	0			
Land - Non Homesite	(+)	894,418	6	0			
Land - Productivity Market	(+)	0	0	0			
Land - Income	(+)	741,303	4	0			
Total Land Market Value	(=)	1,733,682	16		Total Land Value:	(+)	1,733,682
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	592,106	4	0			
New Improvements - Homesite	(+)	5,821	3	0			
Improvements - Non Homesite	(+)	6,817,777	6	0			
New Improvements - Non Homesite	(+)	0	0	0			
Improvements - Income	(+)	3,263,042	5	0			
Total Improvement Value	(=)	10,678,746	18		Total Imp Value:	(+)	10,678,746
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	0	0	0			
New Personal - Homesite	(+)	0	0	0			
Personal - Non Homesite	(+)	124,635	1	0			
New Personal - Non Homesite	(+)	4,800	1	0			
Total Personal Value	(=)	129,435	2		Total Personal Value:	(+)	129,435
Total Real Estate & Personal Mkt Value		(=)	12,541,863	36			
Minerals		Value	Items				
Mineral Value	(+)	0	0				
Mineral Value - Real	(+)	0	0				
Mineral Value - Personal	(+)	0	0				
Total Mineral Market Value	(=)	0	0				
Total Market Value		(=)	12,541,863				
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0	Land Timber Gain:		(+)	0
Productivity Market	(+)	0	0				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	0	0				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	0	0	Productivity Loss:		(-)	0
Losses		Value	Items				
Less Real Exempt Property	(-)	0	0				
Less \$500 Inc. Real Personal	(-)	0	0				
Less Disaster Exemption	(-)	0	0	Total Market Taxable:		(=)	12,541,863
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit (Real & Industrial)	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0	Total Protested Value:			0
Less Vehicle Leased for Personal Use	(-)	0	0	Protested % of Total Market :			0.00 %
Less Real Protested Value	(-)	0	0				
Less 10% Cap Loss	(-)	21,535	2				
Less TCEQ/Pollution Control	(-)	0	0				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	0	0				
Less \$500 Inc. Mineral Owner	(-)	0	0				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0	Total Losses:		(-)	21,535
Less Mineral Unknown	(-)	0	0	Total Appraised Value:(=/+)			12,520,328
Less Mineral Protested Value	(-)	0	0	Total Exemptions*:		(-)	10,000
Total Losses (includes Prod. Loss)	(=)	21,535		* See breakdown on following page			
Total Appraised Value	(=)	12,520,328		Net Taxable Value:			12,510,328

**2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP**  
**(10) - CITY OF FAIRFIELD**

**Count of Homesteads**

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
2	2	0	0	0	0	0	0	0	0	0

**Owner and Parcel Counts**

**Total Parcels\*:** 20\* Parcel count is figured by parcel per ownership sequences.  
**Total Owners:** 17

**Ported Homestead/Charity Amounts**

**Value**

**Items**

DV Donated Home (Charity)	(+)	0	0
SS of a Service Member Ported Amount	(+)	0	0
SS of a First Responder Ported Amount	(+)	0	0
SS of DV Donated Home Ported Amount	(+)	0	0
SS of 100% DV Ported Amount	(+)	0	0

**Homestead Exemptions**

**Value**

**Items**

Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	0	0
Surviving Spouse of a Service Member	(+)	0	0
Surviving Spouse of a First Responder	(+)	0	0
<b>Total Reimbursable (=)</b>		<b>0</b>	<b>0</b>
Local Discount	(+)	0	0
Disabled Veteran	(+)	0	0
Optional 65	(+)	10,000	2
Local Disabled	(+)	0	0
State Homestead	(+)	0	0

H - Homestead  
S - Over 65  
F - Disabled Widow  
B - Disabled  
DV100 (1, 2, 3) - 100% Disabled Veteran  
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member  
5\* (5B, 5H, 5S) - Surviving Spouse of a First Responder  
D - Disabled Only  
W - Widow  
O - Over 65 (No HS)  
DV - Disabled Veteran

**Total Exemptions** (=) **10,000** (includes Ported/Charity Amounts)

**Special Certified Totals**

**Exempt Value of First Time Absolute Exemption** \$0

**Exempt Value of First Time Partial Exemption** \$0

**New AG/Timber**

Market	\$0
Taxable	\$0
Value Loss	\$0

**New Improvement/Personal**

Market	\$10,621
Taxable	\$10,621

**Average Values\* (includes protested & exempt value)**

**Average Homestead Value A\***

**Parcels**

**Total Homestead Value A\***

<b>Market</b>	\$139,177	5	<b>Market</b>	\$ 695,888
<b>Taxable</b>	\$134,870		<b>Taxable</b>	\$ 664,353

**Average Homestead Value A\* and E\***

**Parcels**

**Total Homestead Value A\* and E\***

<b>Market</b>	\$139,177	5	<b>Market</b>	\$ 695,888
<b>Taxable</b>	\$134,870		<b>Taxable</b>	\$ 664,353

**Average Homestead Value A\* and E\* and M1**

**Parcels**

**Total Homestead Value A\* and E\* and M1**

<b>Market</b>	\$139,177	5	<b>Market</b>	\$ 695,888
<b>Taxable</b>	\$134,870		<b>Taxable</b>	\$ 664,353

**P&A Recap for balancing TAXROLL Recap to Appraisal District Recap**

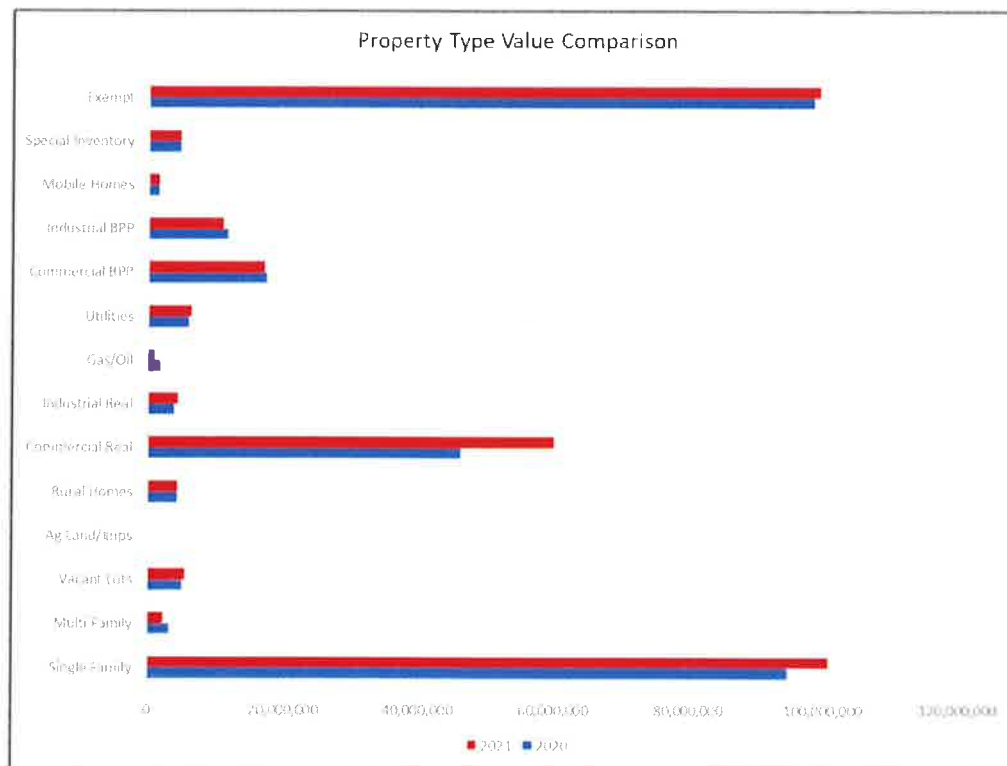
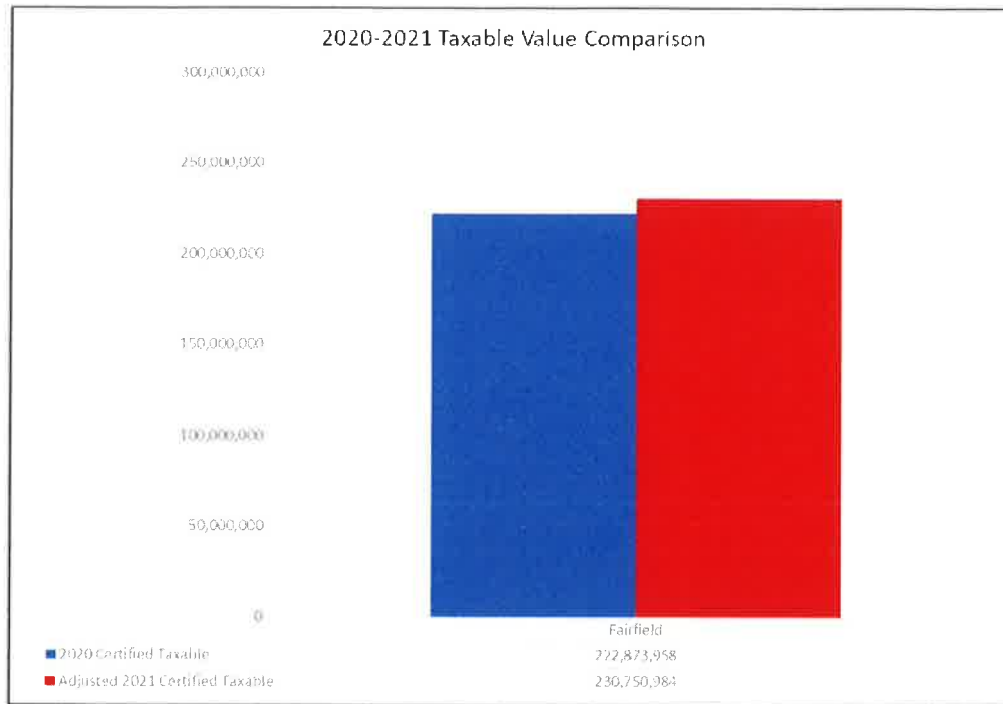
<b>Minerals</b>	<b>Value</b>	<b>Items</b>		
Mineral_Value	0	0		
Mineral Value - Real	0	0		
Mineral Value - Personal	0	0	<b>Total Mineral Value:</b>	0
<b>Mineral Loss</b>	<b>Value</b>	<b>Items</b>		
Less Mineral Exempt Property	0	0	<b>Total Mineral Exempt Value:</b>	0
Less \$500 Inc. Mineral Owner	0	0		
Less Mineral Abatements	0	0		
Less Mineral Freeports/Interstate Commerce	0	0		
Less Mineral Unknown	0	0		
Less TCEQ/Pollution Control	0	0		
Less VLA	0	0		
Less Mineral Protested Value	0	0	<b>Taxload Mineral Total:</b>	0
<b>Land</b>	<b>Value</b>	<b>Items</b>		
Land - Homesite	97,961	5		
Land - Non Homesite	894,418	6		
Land - Productivity Market	0	0		
Land - Income	741,303	4	<b>Total Land Value:</b>	1,733,682
Land Timber Gain	0	0		
<b>Improvements</b>	<b>Value</b>	<b>Items</b>		
Improvements - Homesite	592,106	4		
New Improvements - Homesite	5,821	3		
Improvements - Non Homesite	6,817,777	6		
New Improvements - Non Homesite	0	0		
Improvements - Income	3,263,042	5	<b>Total Improvement Value:</b>	10,678,746
<b>Ag Loss</b>	<b>Value</b>	<b>Items</b>		
Productivity Market	0	0		
Land Ag 1D	0	0		
Land Ag 1D1	0	0		
Land Ag Tim	0	0	<b>Productivity Loss:</b>	0
<b>Real Loss</b>	<b>Value</b>			
Land Homesite Exempt	0			
Land Non-Homesite Exempt	0			
Productivity Market Exempt	0			
Income Land Exempt	0			
Improvement Homesite Exempt	0			
New Improvement Homesite Exempt	0			
Improvement Non-Homesite Exempt	0			
New Improvement Non-Homesite Exempt	0			
Income Improvement Exempt	0		<b>Real Exempt Total:</b>	0
<b>Personal</b>	<b>Value</b>	<b>Items</b>	<b>Taxload Real Total:</b>	12,412,428
Personal - Homesite	0	0		
New Personal - Homesite	0	0		
Personal - Non Homesite	124,635	1		
New Personal - Non Homesite	4,800	1	<b>Total Personal Value:</b>	129,435
<b>Personal Loss</b>	<b>Value</b>			
Personal Homesite Exempt	0			
New Personal Homesite Exempt	0			
Personal Non-Homesite Exempt	0			
New Personal Non-Homesite Exempt	0			
Personal Under 500	0		<b>Personal Exempt Total:</b>	0
			<b>Taxload Personal Total:</b>	129,435
			<b>Total Appraised:</b>	12,520,328

**2021 Certified Protested Parcel Recap for Effective Tax Rate - HISTORY VALUE RECAP**

**(10) - CITY OF FAIRFIELD**

Category Code Breakdown											Taxroll Load Total: 12,541,863	
Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
A1	4	4.153	74,961	0	0	74,961	524,453	0	0	599,414	578,657	
A2R	1	1.000	23,000	0	0	23,000	73,474	0	0	96,474	85,696	
A*	5	5.153	97,961	0	0	97,961	597,927	0	0	695,888	664,353	
B3	1	8.000	47,886	0	0	47,886	1,007,146	0	0	1,055,032	1,055,032	
B*	1	8.000	47,886	0	0	47,886	1,007,146	0	0	1,055,032	1,055,032	
F1O	1	0.860	199,296	0	0	199,296	497,003	0	0	696,299	696,299	
F1T	9	22.260	1,388,539	0	0	1,388,539	8,576,670	0	0	9,965,209	9,965,209	
F1	10	23.120	1,587,835	0	0	1,587,835	9,073,673	0	0	10,661,508	10,661,508	
F*	10	23.120	1,587,835	0	0	1,587,835	9,073,673	0	0	10,661,508	10,661,508	
L1	1	0.000	0	0	0	0	0	124,635	0	124,635	124,635	
L11	2	0.000	0	0	0	0	0	0	0	0	0	
L1G	1	0.000	0	0	0	0	0	4,800	0	4,800	4,800	
L1	4	0.000	0	0	0	0	0	129,435	0	129,435	129,435	
L*	4	0.000	0	0	0	0	0	129,435	0	129,435	129,435	
20		36.273	1,733,682	0	0	1,733,682	10,678,746	129,435	0	12,541,863	12,510,328	

# City of Fairfield



## 2021 Tax Rate Calculation Worksheet

Date: 07/30/2021 02:03 PM

### Taxing Units Other Than School Districts or Water Districts

#### FAIRFIELD CITY

**903-389-2828**

Taxing Unit Name

Phone (area code and number)

222 S MOUNT STREET

<http://www.fairfieldtexas.com/>

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 Districts 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.

#### **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).<sup>1</sup>

\$227,184,272

**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 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>

\$0

**3. Preliminary 2020 adjusted taxable value.** Subtract Line 2 from Line 1.

\$227,184,272

**4. 2020 total adopted tax rate.**

\$0.464582/\$100

**5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.**

**A. Original 2020 ARB values:**

\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$227,184,272
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$48,087
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$178,208
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$226,295
<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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$10,200
<b>B. 2021 productivity or special appraised value:</b>	\$192
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$10,008
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$236,303
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$226,947,969
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$1,054,359
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded	\$152

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>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$1,054,511
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b>  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  <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:  <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>12</sup>  <b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$218,866,172  \$0  \$0  \$0  \$218,866,172
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  <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>14</sup>  <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>15</sup>  <b>C. Total value under protest or not certified:</b> Add A and B.	\$11,884,812  \$0  \$11,884,812
<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>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$230,750,984

<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>18</sup>	\$0
<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 <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$1,578,198
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$1,578,198
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$229,172,786
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.460137/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<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) 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
2. **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.

<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.336198/\$100
<b>29. 2020 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> .	\$227,184,272
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$763,788
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  <b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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.	\$110
<b>B. 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.	\$0
<b>C. 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$110
<b>E. Add Line 30 to 31D.</b>	\$763,898
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$229,172,786
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.333328/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></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.	\$0

<p><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.</p>	\$0
<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0.000000/\$100
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><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, 2021, less any state assistance received for the same purpose.</p>	\$0
<p><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.</p>	\$0
<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0.000000/\$100
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><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.</p>	\$0
<p><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.</p>	\$0
<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	\$0.000000/\$100
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible 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>	\$0
<p><b>B. 2020 eligible 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>	\$0

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<b>38. Rate adjustment for defunding municipality.</b> 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.  <b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year  <b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.  C. Subtract B from A and divide by Line 32 and multiply by \$100.  D. Enter the rate calculated in C. If not applicable, enter 0.	\$0  \$0  \$0.000000/\$100  \$0.000000/\$100
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.333328/\$100
<b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> 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.  <b>A.</b> 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.  <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.  C. Add Line 40B to Line 39.	\$466,305 \$0.203473 \$0.536801
<b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.555589/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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	\$0.000000/\$100

<p>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> <ol style="list-style-type: none"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> 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.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p>\$290,000</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$290,000</p>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$290,000
<p><b>45. 2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</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%.<sup>31</sup></p>	<p>100.00%</p> <p>109.60%</p> <p>101.70%</p> <p>103.70%</p> <p>101.70%</p>
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$285,152
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$230,750,984

<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.123575/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.679164/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> 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.	

<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 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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<b>51. 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 Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
<b>52. 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>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  - or -  <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.	\$466,305
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$230,750,984
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.202082/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.460137/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.460137/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.679164/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.477082/\$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 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.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$230,750,984
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$0.477082/\$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.

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

- a tax year before 2020; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> 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. If the year is prior to 2020, enter zero.	\$0.000000
<b>64. 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>65. 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.	\$0.000000
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.000000/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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).	\$0.477082/\$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.<sup>42</sup>

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.<sup>43</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.333328/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$230,750,984
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.216683
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.123575/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.673586/\$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: 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.<sup>46</sup>

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.

**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.

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).

Emergency Revenue Rate Worksheet	Amount/Rate
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>74. Adjusted 2020 voter-approval tax rate.</b> 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. <sup>48</sup> 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.	N/A
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	N/A

### SECTION 8: 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), or Line 56 (adjusted for sales tax). \$0.460137/\$100

Indicate the line number used: 26

#### Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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). \$0.477082/\$100

Indicate the line number used: 58

#### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.673586/\$100

### 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.<sup>50</sup>

#### print here

Printed Name of Taxing Unit Representative

#### sign here

Taxing Unit Representative

Date

**Current M&O Rate: \$ 0.336198**

Tax Rate	2021 Valuation	Total Levy (95%)	M&O Amount	M&O Rate	Notes
\$ 0.410000	\$ 229,172,786.00	\$ 892,628.00	\$ 603,628.00	\$ 0.286424	
\$ 0.420000	\$ 229,172,786.00	\$ 914,399.42	\$ 625,399.42	\$ 0.296424	
\$ 0.430000	\$ 229,172,786.00	\$ 936,170.83	\$ 647,170.83	\$ 0.306424	
\$ 0.440000	\$ 229,172,786.00	\$ 957,942.25	\$ 668,942.25	\$ 0.316424	
\$ 0.450000	\$ 229,172,786.00	\$ 979,713.66	\$ 690,713.66	\$ 0.326424	
\$ 0.460000	\$ 229,172,786.00	\$ 1,001,485.07	\$ 712,485.07	\$ 0.336424	
\$ 0.460137	\$ 229,172,786.00	\$ 1,001,783.34	\$ 712,783.34	\$ 0.336561	NRR Rate
\$ 0.464582	\$ 229,172,786.00	\$ 1,011,460.74	\$ 722,460.74	\$ 0.341006	Currently
\$ 0.470000	\$ 229,172,786.00	\$ 1,023,256.49	\$ 734,256.49	\$ 0.346424	
\$ 0.477082	\$ 229,172,786.00	\$ 1,038,675.01	\$ 749,675.01	\$ 0.353506	VAR Rate
\$ 0.480000	\$ 229,172,786.00	\$ 1,045,027.90	\$ 756,027.90	\$ 0.356424	
\$ 0.490000	\$ 229,172,786.00	\$ 1,066,799.32	\$ 777,799.32	\$ 0.366424	
\$ 0.500000	\$ 229,172,786.00	\$ 1,088,570.73	\$ 799,570.73	\$ 0.376424	
\$ 0.510000	\$ 229,172,786.00	\$ 1,110,342.15	\$ 821,342.15	\$ 0.386424	
\$ 0.520000	\$ 229,172,786.00	\$ 1,132,113.56	\$ 843,113.56	\$ 0.396424	
\$ 0.530000	\$ 229,172,786.00	\$ 1,153,884.98	\$ 864,884.98	\$ 0.406424	
\$ 0.540000	\$ 229,172,786.00	\$ 1,175,656.39	\$ 886,656.39	\$ 0.416424	
\$ 0.550000	\$ 229,172,786.00	\$ 1,197,427.81	\$ 908,427.81	\$ 0.426424	
\$ 0.560000	\$ 229,172,786.00	\$ 1,219,199.22	\$ 930,199.22	\$ 0.436424	
\$ 0.570000	\$ 229,172,786.00	\$ 1,240,970.64	\$ 951,970.64	\$ 0.446424	
\$ 0.580000	\$ 229,172,786.00	\$ 1,262,742.05	\$ 973,742.05	\$ 0.456424	
\$ 0.590000	\$ 229,172,786.00	\$ 1,284,513.47	\$ 995,513.47	\$ 0.466424	
\$ 0.600000	\$ 229,172,786.00	\$ 1,306,284.88	\$ 1,017,284.88	\$ 0.476424	
\$ 0.610000	\$ 229,172,786.00	\$ 1,328,056.29	\$ 1,039,056.29	\$ 0.486424	
\$ 0.620000	\$ 229,172,786.00	\$ 1,349,827.71	\$ 1,060,827.71	\$ 0.496424	
\$ 0.630000	\$ 229,172,786.00	\$ 1,371,599.12	\$ 1,082,599.12	\$ 0.506424	
\$ 0.640000	\$ 229,172,786.00	\$ 1,393,370.54	\$ 1,104,370.54	\$ 0.516424	
\$ 0.650000	\$ 229,172,786.00	\$ 1,415,141.95	\$ 1,126,141.95	\$ 0.526424	
\$ 0.660000	\$ 229,172,786.00	\$ 1,436,913.37	\$ 1,147,913.37	\$ 0.536424	
\$ 0.670000	\$ 229,172,786.00	\$ 1,458,684.78	\$ 1,169,684.78	\$ 0.546424	
\$ 0.673572	\$ 229,172,786.00	\$ 1,466,461.53	\$ 1,177,461.53	\$ 0.549996	De Minimis
\$ 0.680000	\$ 229,172,786.00	\$ 1,480,456.20	\$ 1,191,456.20	\$ 0.556424	
\$ 0.690000	\$ 229,172,786.00	\$ 1,502,227.61	\$ 1,213,227.61	\$ 0.566424	
\$ 0.700000	\$ 229,172,786.00	\$ 1,523,999.03	\$ 1,234,999.03	\$ 0.576424	
\$ 0.710000	\$ 229,172,786.00	\$ 1,545,770.44	\$ 1,256,770.44	\$ 0.586424	
\$ 0.720000	\$ 229,172,786.00	\$ 1,567,541.86	\$ 1,278,541.86	\$ 0.596424	
\$ 0.730000	\$ 229,172,786.00	\$ 1,589,313.27	\$ 1,300,313.27	\$ 0.606424	
\$ 0.740000	\$ 229,172,786.00	\$ 1,611,084.69	\$ 1,322,084.69	\$ 0.616424	
\$ 0.750000	\$ 229,172,786.00	\$ 1,632,856.10	\$ 1,343,856.10	\$ 0.626424	
\$ 0.760000	\$ 229,172,786.00	\$ 1,654,627.51	\$ 1,365,627.51	\$ 0.636424	
\$ 0.770000	\$ 229,172,786.00	\$ 1,676,398.93	\$ 1,387,398.93	\$ 0.646424	
\$ 0.780000	\$ 229,172,786.00	\$ 1,698,170.34	\$ 1,409,170.34	\$ 0.656424	
\$ 0.790000	\$ 229,172,786.00	\$ 1,719,941.76	\$ 1,430,941.76	\$ 0.666424	
\$ 0.800000	\$ 229,172,786.00	\$ 1,741,713.17	\$ 1,452,713.17	\$ 0.676424	

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