

2020 Tax Rate Calculation Worksheet

School Districts

Date: 08/12/2020 03:37 PM

2020 Coahoma ISD

432-394-5000

School District's Name

Phone (area code and number)

600 North Main St., Coahoma, TX, 79511

coahomaisd.com

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 only. 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.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Line	No-New-Revenue Tax Rate Activity	Amount/Rate
1.	2019 total 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 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]	\$530,174,403
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.[2]	\$17,493,181
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$512,681,222
4.	2019 total adopted tax rate	\$1.270000
5.	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.[3]	\$0
6.	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.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6.	0
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$512,681,222
9.	2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
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:	\$827,761
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$2,152,321

must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.

23. Total adjustments to the 2020 taxable value. Add Lines 21 and 22.	\$10,125,340
24. Adjusted 2020 taxable value. Subtract Line 23 from Line 20.	\$595,054,755
25. 2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.085548 /\$100

[1]Tex. Tax Code Section
[3]Tex. Tax Code Section
[5]Tex. Tax Code Section
[7]Tex. Tax Code Section
[9]Tex. Tax Code Section
[11]Tex. Tax Code Section
[13]Tex. Tax Code Section
[15]Tex. Tax Code Section

[2]Tex. Tax Code Section
[4]Tex. Tax Code Section
[6]Tex. Tax Code Section
[8]Tex. Tax Code Section
[10]Tex. Tax Code Section
[12]Tex. Tax Code Section
[14]Tex. Tax Code Section

Line	Voter Approval Tax Rate Activity	Amount/Rate
26.	2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA. [25]	\$.854200
27.	2020 enrichment tax rate (DTR). Enter the greater of A and B. [26]	\$.050000
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	\$.000000
	B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100. [27]	\$.050000
28.	2020 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$.17 and the product of the state compression percentage multiplied by \$1.00. [28]	\$.904200
29.	Total 2020 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on the debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget and M&O expenses. A. Debt includes contractual payments to the other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. D. Adjust debt: Subtract B from C and from A.	1,723,581 0 0 1,723,581
30.	Certified 2019 excess debt collections. Enter the amount certified by the collector. [29]	0
31.	Adjusted 2020 debt. Subtract line 30 from line 29D.	1,723,581
32.	2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%. [30]	95.00 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]	95.00 %
	B. Enter the 2019 actual collection rate	95.00 %
	C. Enter the 2018 actual collection rate	95.00 %
	D. Enter the 2017 actual collection rate	96.00 %
33.	2020 debt adjusted for collections. Divide Line 31 by Line 32. 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, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2020 to the result.	1,814,295
34.	2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	605,180,095
35.	2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	0.299794
36.	2020 voter-approval tax rate. Add Lines 28 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 36 [32]	1.203994

STEP 3: Additional Rollback Protection for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 step should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution."

Line	Activity	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[33] The school district shall provide its tax assessor collector with a copy of the letter.[34]	\$0
38.	2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$605.180.095
39.	Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100.	\$.000000
40.	2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.203994

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24)	\$1.085548
Voter-Approval Tax Rate(Line 40)	\$1.203994

STEP 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

print here Tiffany Sayles
Printed Name of Taxing Unit Representative

sign here T. Sayles
Taxing Unit Representative

Date 8-12-20