Travis County ESD #7

2020

NO-NEW-REVENUE TAX RATE WORKSHEET

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 the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).			$	2,758,124,195	
2. **2019 tax ceilings.**			$	0	
3. **Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.			$	2,758,124,195	
4. **2019 total tax rate.**			$	0.1000	/$100
5. **2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.**					
A. Original 2019 ARB values:	$	874,162			
B. 2019 values resulting from final court decisions:	-$	650,000			
C. 2019 value loss. Subtract B from A :			$	224,162	
6. **2019 taxable value subject to an appeal under Chapter 42, as of July 25**					
A. 2019 ARB certified value:	$	26,278,873			
B. 2019 disputed value:	-$	2,627,887			
C. 2019 undisputed value. Subtract B from A :			$	23,650,986	
7. **2019 Chapter 42-related adjusted values** Add Line 5 and 6			$	23,875,148	
8. **2019 taxable value, adjusted for court-ordered adjustments.** Add Line 3 and Line 7.			$	2,781,999,343	
9. **2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.			$	2,995	
10. **2019 taxable value lost because property first qualified for an exemption in 2020.** Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. 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.					
A. **Absolute exemptions.** Use 2019 Market Value:	$	50,987			
B. **Partial exemptions.** 2020 exemption amount, or 2020 percentage exemption times 2019 value:	+$	972,913			
C. **Value loss.** Add A and B:			$	1,023,900	

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 those properties that first qualified in 2020; do not use properties that qualified in 2019.

A. **2019 market value:**	$	230,480		
B. **2020 productivity value:**	-$	4,189		
C. **Value loss.** Subtract B from A.			$	226,291

12. **Total adjustments for lost value.** Add Lines 9, 10c, and 11c.	$	1,253,186
13. **2019 adjusted taxable value.** Subtract Line 12 from Line 8.	$	2,780,746,157
14. **Adjusted 2019 total levy.** Multiply Line 4 by Line 13 and divide by $100.	$	2,780,746.16
15. **Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit 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.	$	1,943.81
16. **Taxes in tax increment financing (TIF) for tax year 2019.** 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 2020 captured appraised value in Line 18D, enter 0.	$	0.00
17 **Adjusted 2019 levy with refunds and TIF adjustment.** Add Lines 14 and 15, and subtract Line 16.	$	2,782,689.97

18. **Total 2020 taxable value on the 2020 certified appraisal roll today.** This value includes only certified values or certified estimates 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.

A. **Certified values**	$	2,246,876,632		
B. **Counties:** Include railroad rolling stock values certified by the State Comptroller:	+$	0		
C. **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.	-$	0		
D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into tax increment fund. Do not include any new property value that will be included in Line 23 below.	-$	0		
E. **Total 2020 value.** Add A and B, then subtract C and D.			$	2,246,876,632

19. **Total value of properties under protest or not included on certified appraisal roll.**

A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. $ 671,935,594

B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate).

Enter the total value not on the roll. $ 0.00

C. Total value under protest or not certified. Add A and B. $ 671,935,594

20. **2020 tax ceilings** $ 0

21. **2020 total taxable value.** Add lines 18E and 19C. Subtract Line 20. $ 2,918,812,226

22. **Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed. $ 0

23. **Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. $ 154,477,676

24. **Total adjustments to the 2020 taxable value.**
Add Lines 22 and 23. $ 154,477,676

25. **2020 adjusted taxable value.**
Subtract Line 24 from Line 21. $ 2,764,334,550

26. **2020 NNR tax rate.**
Divide Line 17 by Line 25 and multiply by $100. $ 0.1006 /$100

27. **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. $ 0.1006 /$100

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2020
VOTER-APPROVAL TAX RATE WORKSHEET

28. **2019 M&O tax rate** $ 0.0623 /$100

29. **2019 taxable value, adjusted for court-ordered adjustments.**
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. $ 2,781,999,343

30. **Total 2019 M&O levy.** Multiply Line 28 by Line 29 and divide by $100. $ 1,733,185.59

31. **Adjusted 2019 levy for calculating NNR M&O rate.**

A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.
+$ 0.00

B. **M&O taxes refunded for years preceding tax year 2019.** 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 2019. This line applies only to tax years preceding tax year 2019.
+$ 1,210.99

C. **2019 junior college levy.** Enter the amount of taxes the governing body dedicated to a junior college district in 2019.
+$ 0.00

D. **2019 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.
-$ 0.00

E. **2019 transferred function.** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discountinuing 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 F below. The taxing unit receiving the function will add this amount in F below. Other taxing units enter 0.
+/-$ 0.00

F. **2019 M&O levy adjstments.** Add A, B, and C, then subtract D. For taxing unit with E, subtract if discontinuing function and add if receiving function.
$ 1,210.99

Add Line 31F to Line 30. $ 1,734,396.58

32. **2020 adjusted taxable value.**
Enter the amount in Line 25 of the NNR Tax Rate Worksheet $ 2,764,334,550.00

33. **2020 NNR M&O rate (unadjusted).**
Divide Line 31 by Line 32 and multiply by $100. $ 0.0627 /$100

34. **Rate adjustment for state criminal justice mandate.** Enter the rate calculated in C. If not applicable, enter 0.

A. **2020 state criminal justice mandate.** Enter the amount paid by a county to the Texas Dept of Criminal Justice 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.

$ 0.00

B. **2019 state criminal justice mandate.** Enter the amount paid by a county to the Texas Dept of Criminal Justice 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 no include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.

$ 0.00

C.Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000 /$100

35. **Rate adjustment for indigent health care expenditures.** Enter the rate calculated in C. If not applicable, enter 0.

A. **2020 indigent health care expenditures.** 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.

$ 0.00

B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit for providing the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.

$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000 /$100

36. **Rate adjustment for county indigent defense compensation.** Enter the lessor of C and D. If not applicable, enter 0.

A. **2020 indigent defense compensation expenditures.** 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.

$ 0.00

B. **2019 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.

$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by $100.

$ 0.00

D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.

$ 0.00

$ 0.0000 /$100

37. **Rate adjustment for county hospital expenditures.** Enter the lessor of C and D, if applicable. If not applicable, enter 0.

A. **2020 eligible county hospital expenditures.** 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.
$ 0.00

B. **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2020.

C. Subtract B from A and divide by Line 32 and multiply by $100.
$ 0.00

D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.
$ 0.00

$ 0.0000 /$100

38. **Adjusted 2020 NNR M&O rate.**
Add Lines 33, 34, 35, 36, and 37. $ 0.0627 /$100

39. **2020 voter-approval M&O rate.**
Enter the rate as calculated by the appropriate scenario below.

Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.
-or-
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.
-or-
Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. $ 0.0648 /$100

40. **Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on 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 taxing unit's budget as M&O expenses.

A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.
$ 1,016,975.11

B. Subtract **unencumbered fund amount** used to reduce total debt.
$ 0.00

C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)
$ 0.00

D. Subtract **amount paid** from other resources.
$ 0.00

E. **Adjusted debt.** Subtract B, C, and D from A. $ 1,016,975.11

41	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.		$ 0.00	
42	**Adjusted 2020 debt.** Subtract Line 41 from Line 40E.		$ 1,016,975.11	
43.	**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%.			
	A. Enter the 2020 anticipated collection rate certified by the collector.	100.00%		
	B. Enter the 2019 actual collection rate	100%		
	C. Enter the 2018 actual collection rate	100%		
	D. Enter the 2017 actual collection rate	99%		
	Anticipated Collection Rate		100%	
44.	**2020 junior college levy.** Enter the amount of taxes the governing body proposes to dedicate to a junior college district in 2020.		$ 0.00	
45.	**2020 debt adjusted for collections.** Divide Line 42 by Line 43, the add Line 44		$ 1,016,975.11	
46.	**2020 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.		$ 2,918,812,226	
47.	**2020 debt tax rate.** Divide Line 45 by Line 46 and multiply by $100		$ 0.0348	/$100
48.	**2020 voter-approval tax rate.** Add Lines 39 and 47.		$ 0.0996	/$100
49.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.		$ 0.0996	/$100

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2020
ADDITIONAL SALES TAX WORKSHEET

50.	**Taxable sales.** Units that adopted the sales tax in August or November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocations Historical Summarywebpage. Taxing units that adopted the sales tax before November 2019, skip this line.	$	0.00
51.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2019 OR MAY 2020.** Multiply the amount on line 50 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. - OR- **UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2019.** Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	$	0.00
52.	**2020 total taxable value.** Enter the amount from Line 21 of the NNR Worksheet	$	2,918,812,226
53.	**Sales tax adjustment rate.** Divide Line 51 by Line 52 and multiply by 100.	$	0.0000 /$100
54.	**2020 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 26 or 27, as applicable, on the NNR Worksheet.	$	0.1006 /$100
55.	**2020 NNR tax rate, adjusted for sales tax.** UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2019 OR IN MAY 2020. Subtract Line 53 from Line 54. Skip to Line 56 if you adopted the additional sales tax before November 2019.	$	0.0000 /$100
56.	**2020 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 48 or or 49, as applicable, of the Voter-Approval Tax Rate Worksheet.	$	0.0996 /$100
57.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract Line 53 from Line 56.	$	0.0996 /$100

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2020
VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

58.	**Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	$	0.00
59.	**2020 total taxable value.** Enter the amount from Line 21 of the NNR Worksheet.	$	2,918,812,226
60.	**Additional rate for pollution control.** Divide Line 58 by Line 59 and multiply by $100.	$	0.0000 /$100
61.	**2020 voter-approval tax rate, adjusted for pollution control.** Add Line 60 to on of the following lines (as applicable): Line 48, Line 49 (counties), or Line 57 (taxing units with additional sales tax).	$	0.0996 /$100

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2020
VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

62. **2019 unused increment rate.** 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.	$	0.0000	/$100
63. **2018 unused increment rate.** 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.	$	0.0000	/$100
64. **2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the nubmer is less than zero, enter zero. If the year is prior to 2020, enter zero.	$	0.0000	/$100
65. **2020 unused increment rate.** Add Lines 62, 63, and 64.	$	0.0000	/$100
66. **2020 voter-approval tax rate, adjusted for unused increment rate.** Add Line 65 to one of the following lines (as applicable): Line 48, Line 49 (counties), Line 57 (taxing units with the additional sales tax) or Line 61 (taxing units with pollution control).	$	0.0996	/$100

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2020
DE MINIMIS RATE

**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. (Texas Tax Code Section 26.063(a)(1).)

67. **Adjusted 2020 NNR M&O tax rate.** Enter the rate from Line 38 of the NNR Tax Rate Worksheet.	$	0.0627	/$100
68. **2020 total taxable value.** Enter the amount on Line 21 of the NNR Tax Rate Worksheet.	$	2,918,812,226	
69. **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 68 and multiply by $100.	$	0.0171	/$100
70. **2020 debt rate.** Enter the rate from Line 47 of the Voter-Approval Tax Rate Worksheet.	$	0.0348	/$100
71. **De minimus rate.** Add Lines 67, 69, and 70.	$	0.1146	/$100

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2020
TOTAL TAX RATE

No-new-revenue tax rate As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 55 (adjusted for sales tax).	$	0.1006	/$100
Voter-approval tax rate As applicable, enter the 2020 voter-approval tax rate from: Line 48, Line 49 (counties), Line 57 (adjusted for sales tax), Line 61 (adjusted for pollution control), or Line 66 (adjusted for unused increment).	$	0.0996	/$100
De minimis rate If applicable, enter the de minim rate from Line 71.	$	0.1146	/$100