

# Notice About 2021 Tax Rates

(current year)

## JEFF DAVIS COUNTY

Property Tax Rates in \_\_\_\_\_ (taxing unit's name)

This notice concerns the 2021 property tax rates for JEFF DAVIS COUNTY  
 (current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate ..... \$ 0.72760 /\$100

This year's voter-approval tax rate ..... \$ 0.78613 /\$100

To see the full calculations, please visit WWW.CO.JEFF-DAVIS.TX.US for a copy of the Tax Rate Calculation Worksheet.  
 (website address)

### Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
	\$

### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
	\$	\$	\$	\$

(expand as needed)

**Eligible County Hospital Expenditures**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
*(name of taxing unit) (amount) (prior year) (current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the \_\_\_\_\_  
*(taxing unit name)*

spent \$ \_\_\_\_\_ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is

\$ \_\_\_\_\_. This increased the voter-approval tax rate by \_\_\_\_\_ /\$100 to recoup \_\_\_\_\_  
*(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)*

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by PENNI WATTERS, CHIEF DEPUTY TAX A/C 7/29/2021

*(designated individual's name and position) (date)*



# 2021 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

**JEFF DAVIS COUNTY**

**432-426-3962**

Taxing Unit Name

Phone (area code and number)

**MAIL:PO BOX 1061,FORT DAVIS TX 79734 PHY:105 COURT AVE,FORT DAVIS TX 79734**

**WWW.CO.JEFF-DAVIS.TX.US**

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 District 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2020 total taxable value.</b> 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>	\$ <u>293,945,780</u>
2.	<b>2020 tax ceilings.</b> 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 unit 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>	\$ <u>54,085,930</u>
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>239,859,850</u>
4.	<b>2020 total adopted tax rate.</b>	\$ <u>0.75062</u> /\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
	A. Original 2020 ARB values: .....	\$ <u>0</u>
	B. 2020 values resulting from final court decisions: .....	-\$ <u>0</u>
	C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$ <u>0</u>
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2020 ARB certified value: .....	\$ <u>0</u>
	B. 2020 disputed value: .....	-\$ <u>0</u>
	C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$ <u>0</u>
7.	<b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ <u>0</u>

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>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> ..... \$ <u>3,060,450</u>	
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> ..... + \$ <u>0</u>	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ <u>3,060,450</u>
20.	<b>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 unit 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>	\$ <u>52,256,230</u>
21.	<b>2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>247,985,999</u>
22.	<b>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>	\$ <u>0</u>
23.	<b>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 do include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$ <u>794,590</u>
24.	<b>Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$ <u>794,590</u>
25.	<b>Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>247,191,409</u>
26.	<b>2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.72760</u> /\$100
27.	<b>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>	\$ <u>0.72760</u> /\$100

**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:

- 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.
- 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$ <u>0.75062</u> /\$100
29.	<b>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> .	\$ <u>239,859,850</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	
	<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.....	\$ <u>0</u>
	<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. ....	\$ <u>0</u>
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> / <sub>\$100</sub>
	<b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> / <sub>\$100</sub>
	<b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.00000</u> / <sub>\$100</sub>
<b>37.</b>	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	
	<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. ....	\$ <u>0</u>
	<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. ....	\$ <u>0</u>
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> / <sub>\$100</sub>
	<b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> / <sub>\$100</sub>
	<b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.00000</u> / <sub>\$100</sub>
<b>38.</b>	<b>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.....	\$ <u>0</u>
	<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.....	\$ <u>0</u>
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> / <sub>\$100</sub>
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> / <sub>\$100</sub>
<b>39.</b>	<b>Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.73350</u> / <sub>\$100</sub>
<b>40.</b>	<b>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.....	\$ <u>94,255</u>
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.....	\$ <u>0.03813</u> / <sub>\$100</sub>
	<b>C.</b> Add Line 40B to Line 39.	\$ <u>0.77163</u> / <sub>\$100</sub>
<b>41.</b>	<b>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.	\$ <u>0.79864</u> / <sub>\$100</sub>

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>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.	\$ <u>0.79864</u> /\$100

### 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>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>32</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.	\$ <u>0</u>
52.	<b>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> <b>- or -</b> <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.	\$ <u>94,255</u>
53.	<b>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>247,985,999</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.03801</u> /\$100
55.	<b>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> .	\$ <u>0.72760</u> /\$100
56.	<b>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.	\$ <u>0.72760</u> /\$100
57.	<b>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> .	\$ <u>0.79864</u> /\$100
58.	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.76063</u> /\$100

### 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>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>	\$ <u>0</u>
60.	<b>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>247,985,999</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.00000</u> /\$100
62.	<b>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).	\$ <u>0.76063</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(f)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(f)

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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
74.	<b>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.	\$ <u>0.00000</u> /\$100
75.	<b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.00000</u> /\$100
76.	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.00000</u> /\$100
80.	<b>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).	\$ <u>0.00000</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> ..... As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>56</u>	\$ <u>0.72760</u> /\$100
<b>Voter-approval tax rate</b> ..... As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), 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). Indicate the line number used: <u>67</u>	\$ <u>0.78613</u> /\$100
<b>De minimis rate.</b> ..... If applicable, enter the 2021 de minimis rate from Line 72.	\$ <u>0.93512</u> /\$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 **PENNI WATTERS, CHIEF DEPUTY TAX A/C**

Printed Name of Taxing Unit Representative

sign here   
Taxing Unit Representative

Date 7/30/2021

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §9.26.04(c-2) and (d-2)