



**Special Called
City Council Meeting
August 3, 2021
6:00 p.m.**

Marcus Vajdos, Mayor
Bo Bothe
Tom Donaho

Allen Carpenter, Mayor Pro Tem
David Dominy
Joy McCormack



Notice is Hereby Given of a Special Called Meeting of the City Council City of Spring Valley Village, Texas, 1025 Campbell Road, Spring Valley Village, Texas, in the Council Chambers, Tuesday, August 3, 2021, beginning at 6:00 p.m., For the Purpose of Considering and Acting upon the Following Items of Business:

In accordance with order of the Office of the Governor, the City Council of Spring Valley Village will conduct the meeting scheduled at 6:00 p.m. on Tuesday, August 3, 2021 in the City Hall Council Chambers, located at 1025 Campbell Road, in part by telephone conference.

The meeting agenda and agenda packet are posted online at www.springvalleytx.com.

The video link to this meeting is <https://us02web.zoom.us/j/87501238234>

The public toll-free dial-in numbers to participate in the telephonic meeting are 1-346-248-7799 (Houston), 1-253-215-8782 (US), and 1-301-715-8592 (US); enter the Meeting ID: 875 0123 8234 and #.

The public will be permitted to offer public comments as provided by the agenda and as permitted by the presiding officer during the meeting.

An audio recording of the meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request.

1. CALL THE ROLL AND ANNOUNCE A QUORUM IS PRESENT

2. CONSIDERATION AND POSSIBLE ACTION CONCERNING: Proposing A Tax Rate Of \$0.4150 Per \$100 Valuation For The Fiscal Year Beginning October 1, 2021, And Ending September 30, 2022.

3. ADJOURNMENT

Agenda items may not necessarily be considered in the order that they appear. With regard to any item, Council may take various actions, including but not limited to rescheduling an item in its entirety or for particular action at a future date or time.

I certify that a copy of the August 3, 2021 agenda of items to be considered by City Council was posted on or before the 29th day of July, 2021 at 2:00 p.m. pursuant to the Open Meetings Act, Chapter 551 of the Texas Government Code.

Attest:


Roxanne Benitez, TRMC, CPM, CMCC
City Secretary

In compliance with the Americans with Disabilities Act, this facility is wheelchair accessible and accessible parking spaces are available. To better serve attendees, requests for accommodations or interpretive services should be made 48 hours prior to this meeting. Please contact the City Secretary's office at 713-465-8308, Fax 713-461-7969, or Email secretary@springvalleytx.com for further information.

**Spring Valley Village City Council
Agenda Item Data Sheet**

MEETING DATE: August 3, 2021

TOPIC:	Proposing A Tax Rate Of \$0.4150 Per \$100 Valuation For The Fiscal Year Beginning October 1, 2021, And Ending September 30, 2022.
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BACKGROUND:	As discussed during the Budget Workshops last year, Senate Bill 2 (Texas Property Tax Reform and Transparency Act of 2019) changed the names of the previous Truth-In-Taxation ("TNT") tax rates and created a new tax rate.
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- The No-New-Revenue Rate (NNR) is the 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. This was previously the Effective Tax Rate.
- The Voter-Approval Rate (VAR) is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The VAR was reduced from 8% to 3.5% for most cities; however, there was also a provision for cities to calculate the VAR at 8% in the event of a disaster. This was previously the Rollback Tax Rate. Last year, the City's direction to the City's Tax Assessor/Collector was to utilize the 3.5% for calculation of the VAR, and this direction remained the same for this year.
- The new tax rate created by Senate Bill 2 is the De Minimis Rate (DMR). The DMR was designed and added to allow smaller cities (those with a population of less than 30,000) some flexibility to adopt a tax rate that generates \$500,000 more in property tax revenue than the previous year. The thinking was that applying a 3.5% VAR in some very small communities would unnecessarily restrict revenue growth to sometimes just a nominal amount, and the application of the lowered voter-approval rate created an unfair result for small cities. The cities to which the DMR applies must calculate the DMR regardless of whether they intend to utilize it.

Comparison of Proposed FY 2022 Tax Rate to Calculated TNT FY 2022 Tax Rates

The City Council is anticipated to propose a tax rate of \$0.4150 for Fiscal Year 2022 (a 1 cent tax rate reduction), and the FY 2022 Proposed Budget has been developed using the anticipated Proposed Tax Rate. Based on the Truth-In-Taxation Worksheets provided by the Tax Assessor/Collector, the Proposed FY 2022 Tax Rate is slightly under the NNR Tax Rate.

**Spring Valley Village City Council
Agenda Item Data Sheet**

Total Certified Estimate Taxable Value	Tax Rate	M&O Rate	Total GF Property Tax Revenue (99%)
\$ 1,376,313,903	0.415000	0.349008	\$ 4,755,411

NNR (No-New-Revenue Tax Rate)	0.415923	0.349931	\$ 4,767,988
VAR (Voter-Approval Tax Rate)	0.444663	0.378671	\$ 5,159,585
DMR (De Minimis Rate)	0.450653	0.384661	\$ 5,241,201

As a reminder, while the City is utilizing a modified taxable value of \$1,308,082,767 for purposes of developing the FY 2022 Proposed Budget, the TNT FY 2022 Tax Rate calculations must, by law, be based on HCAD's Certified Estimated 2022 Taxable Value, a copy of which is also provided with this agenda item.

When Council proposes the tax rate, it must be a record vote.

RECOMMENDATION: Staff recommends proposing a tax rate of \$0.4150 per \$100 Valuation for the Fiscal Year Beginning October 1, 2021 and ending September 30, 2022.

ATTACHMENTS:

- 2021 Certified Estimates Received from HCAD Dated July 23, 2021
- 2021 Truth-In-Taxation Worksheets provided by Tax Assessor/Collector

FUNDING ISSUES:

☒ Not applicable – no dollars are being spent or received.

☐ Full amount already budgeted in Acct/Project# _____

☐ Not budgeted, if approved, the following will be included in the next Budget Amendment:

☐ \$_____ from Acct/Project# _____ will be transferred to Acct/Project# _____

☐ \$_____ from unassigned fund balance will be used and added to Acct/Project# _____

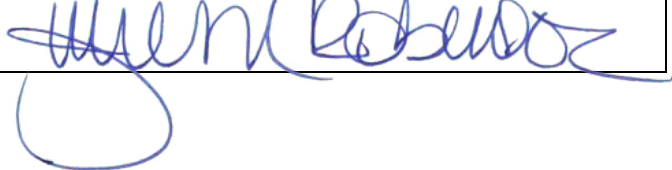
FINANCE VERIFICATION OF FUNDING:



SUBMITTING STAFF MEMBER:

Julie M. Robinson, City Administrator

CITY ADMINISTRATOR APPROVAL:



DIVIDER PAGE



Harris County Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800



Office of Chief Appraiser

July 23, 2021

Honorable Marcus Vajdos
Mayor
City of Spring Valley
1025 Campbell Road
Houston, TX 77055-7495

Board of Directors

Mike Sullivan, Chairman
Glenn E. Peters, Secretary
Martina Lemond Dixon, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Al Odom, Director
Jim Robinson, Director
Elizabeth Santos, Director

Re: 2021 Sec. 26.01(a-1) Estimate
City of Spring Valley

Chief Appraiser
Roland Altinger
Deputy Chief Appraiser
Jason Cunningham
Taxpayer Liaison Officer
Teresa S. Terry

Dear Mayor Vajdos:

As required by Texas Tax Code Sec. 26.01(a-1), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2021.

While we have taken our best estimate of potential hearing loss into account, 2021 protests are still being received and formal hearings held during the next several months may cause further value reductions. Also, if fewer protests are filed, your value could possibly increase.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

The COVID-19 pandemic continues to impact operations. Due to social distancing requirements, the ARB capacity has been limited and COVID-19 issues have occasionally caused changes to schedules. Some temporary disaster exemptions due to the February freeze have been received and we are in the process of reviewing them. We do not believe the value loss to be substantial enough to impact the estimates for most jurisdictions.

Given these limitations, the estimated 2021 taxable value for the taxing unit identified above is:

\$1,376,313,903

The enclosed worksheet also provides additional estimated values that may be useful in your tax rate calculations.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Roland Altinger
Chief Appraiser

Harris County Appraisal District
Values Corresponding to 26.01(a-1) Estimate
Jurisdiction 080 For Tax Year 2021

LAST UPDATED: 07/16/2021

Tax Rate Calculation Values

1	2020 taxable value lost to litigation *	
	original 2020 ARB values	\$97,118,938
	2020 values resulting from court decisions	\$84,674,196
	2020 value loss	\$12,444,742
2	2020 taxable value subject to an appeal under Chapter 42 * †	
	2020 ARB certified value	\$33,512
	2020 disputed value	\$23,458
	2020 undisputed value	\$10,054
3	2020 taxable value lost to exemptions	
	Total exemptions (2020 market value)	\$0
	Partial exemptions (2021 exemption amount or 2021 percentage exemption times 2020 value)	\$852,034
	Value loss	\$852,034
4	2020 taxable value lost to ag	
	2020 market value	\$0
	2021 productivity or special appraised value	\$0
	Value loss	\$0
5	Certified values	\$0
6	Total values of properties under protest or not included on certified appraisal roll	
	2021 taxable value of properties under protest	\$74,058,218
	2021 taxable value of properties not under protest or included on certified appraisal roll	\$1,302,255,685
7	2021 taxable value of OVR & DIS accounts with tax ceilings (ISDs/county/cities/colleges) Δ	\$0
8	2021 taxable value of annexed property ◇	\$111,529
9	2021 taxable value of new real property improvement	\$21,800,755
10	2021 taxable value of personal property improvement	\$0
11	Last year losses due to sub error corrections	\$0
12	New improvements to the land ‡	\$0
13	TNRCC Pollution Control Exemption	\$0
14	Certified Residential RES count	0
15	Certified Total RES Appraised CAP Value	\$0
16	Certified Average RES Appraised CAP Value	\$0
17	Certified Total RES Taxable Value	\$0
18	Certified Residential Taxable Value Average	\$0
19	Uncertified Residential RES Count	1,341
20	Uncertified Total RES Appraised CAP Value	\$1,283,935,332
21	Uncertified Average RES Appraised CAP Value	\$957,446
22	Uncertified Total RES Taxable Value	\$1,017,926,184
23	Uncertified Residential Taxable Value Average	\$759,080

* Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value - Please see original roll for jurisdiction values

† The Chapter 42 value may need to be deducted from Line 1 of your tax rate calculation form, if applicable.

◇ Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.

‡ Applies to MUD Districts only

Δ HCAD's estimate of accounts with tax ceilings.

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2021 Tax Rate Calculation Worksheet

Date: 07/26/2021 04:29 PM

Taxing Units Other Than School Districts or Water Districts

City of Spring Valley Village

713-465-8308

Taxing Unit Name

Phone (area code and number)

1025 Campbell Road Houston, TX 77055

<https://www.springvalleytx.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 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.

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 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*.

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.

SECTION 1: No-New-Revenue Tax Rate (No New Taxes)

The No-New-Revenue 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 No-New-Revenue tax rate should decrease.

The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.

No-New-Revenue Tax Rate Activity	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 (will deduct taxes in Line 17). ¹	\$1,304,711,391
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. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,304,711,391
4. 2020 total adopted tax rate.	\$0.425000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$97,118,938
B. 2020 values resulting from final court decisions:	\$84,674,196
C. 2020 value loss. Subtract B from A. ³	\$12,444,742
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value:	

	\$33,512
B. 2020 disputed value:	\$23,458
C. 2020 undisputed value. Subtract B from A. ⁴	\$10,054
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$12,454,796
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$1,317,166,187
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: C. Value loss. Add A and B. ⁵	\$0 \$852,034 \$852,034
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. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value: B. 2021 productivity or special appraised value: C. Value loss. Subtract B from A. ⁷	\$0 \$0 \$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$852,034
13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.	\$1,316,314,153
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$5,594,335
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded 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. ⁸	\$38,937
16. Taxes in tax increment financing (TIF) for tax year 2020. 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 16D, enter 0. ⁹	\$0
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 14 and 15, subtract Line 16. ¹⁰	\$5,633,272

18. Total 2021 taxable value on the 2021 certified appraisal roll today. 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 18). These homesteads include homeowners age 65 or older or disabled.¹¹ A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: 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: D. Tax increment financing: 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.¹² E. Total 2021 value. Add A and B, then subtract C and D.	\$0 \$0 \$0 \$0 \$0
19. Total value of properties under protest or not included on certified appraisal roll.¹³ A. 2021 taxable value of properties under protest. 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.¹⁴ B. 2021 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 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.¹⁵ C. Total value under protest or not certified: Add A and B.	\$74,058,218 \$1,302,255,685 \$1,376,313,903
20. 2021 tax ceilings. 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.¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.¹⁷	\$1,376,313,903
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed.¹⁸	\$111,529
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. 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	\$21,800,755

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. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$21,912,284
25. 2021 adjusted taxable value. Subtract Line 24 from Line 21.	\$1,354,401,619
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.415923/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved 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):** 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:** The debt tax 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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.355715/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,317,166,187
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$4,685,357
31. Adjusted 2020 levy for calculating NNR M&O rate. A. 2020 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 2020, 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: Amount of additional sales tax collected and spent on M&O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&O in 2020 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. B. M&O taxes refunded for years preceding tax year 2020 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. C. 2020 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 2021 captured appraised value in Line 18D, enter 0. D. 2020 transferred function. 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. E. 2020 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. F. Add Line 30 to 31E.	\$0 \$32,480 \$0 \$0 \$32,480 \$4,717,837

32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,354,401,619
33. 2020 NNR maintenance and operations rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$0.348333/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 State Criminal Justice Mandate: 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. B. 2020 State Criminal Justice Mandate: 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. 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 \$0
35. Rate adjustment for indigent health care expenditures.²⁴ A. 2021 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, 2020 and ending on June 30, 2020, less any state assistance received for the same purpose. B. 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. 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 \$0
36. Rate adjustment for county indigent defense compensation.²⁵ A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. B. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0 \$0 \$0 \$0

E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
37. Rate adjustment for county hospital expenditures.²⁶ A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 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
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
38. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$0.348333/\$100
39. 2021 voter-approval M&O rate. Enter the rates as calculated by the 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 tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷	\$0.360524/\$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. Enter debt amount.	\$1,883,982
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$975,713

E. Adjusted debt. Subtract B, C, and D from A.	\$908,269
41. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42. Adjusted 2021 debt. Subtract Line 41 from Line 40E.	\$908,269
43. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹ B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 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%. ³⁰	100.00% 99.16% 98.36% 99.11% 100.00%
44. 2021 debt adjusted for collections. Divide Line 42 by Line 43E	\$908,269
45. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,376,313,903
46. 2021 debt tax rate. Divide Line 44 by Line 45 and multiply by \$100.	\$0.065992/\$100
47. 2021 voter-approval tax rate. Add Lines 39 and 46.	\$0.426516/\$100
48. COUNTIES ONLY. 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.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. 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/strong>

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 No-New-Revenue 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 No-New-Revenue tax rate and/or Voter-Approval tax rate because it adopted the additional sales tax.

Sales and Use Tax Worksheet	Amount/Rate
49. Taxable Sales. 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. ²⁰ 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, skip this line.	\$0
50. 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. ³³	
Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴	\$0
- or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
51. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,376,313,903
52. Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$0/\$100
53. 2021 No-New-Revenue tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.415923/\$100
54. 2021 No-New-Revenue tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2020.	\$0.415923/\$100
55. 2021 Voter-Approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.426516/\$100
56. 2021 Voter-Approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$0.426516/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Protection 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
57. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
58. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,376,313,903
59. Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$0/\$100
60. 2021 Voter-Approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$0.426516/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. 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.³⁹ 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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Unused Increment Rate Worksheet	Amount/Rate
61. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2018 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.	\$0.018147
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
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
64. 2021 unused increment rate. Add Lines 61, 62 and 63.	\$0.018147/\$100
65. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$0.444663/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. 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.⁴²

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.⁴³

De Minimis Rate Worksheet	Amount/Rate
66. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.348333/\$100
67. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,376,313,903
68. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$0.036328
69. 2021 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.065992/\$100
70. De minimis rate. ²³ Add Lines 66, 68 and 69.	\$0.450653/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: 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 54 (adjusted for sales tax). \$0.415923/\$100

Voter-Approval tax rate As applicable, enter the 2021 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment). \$0.444663/\$100

De minimis rate If applicable, enter the de minimis rate from Line 70. \$0.450653/\$100

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here T. D. Morawiec

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

Worksheets

Additional Worksheets

Options

Documents



Exit



Save
Worksheets



Debt



Tax Rates
&
Hearings



Other
Notices



Tax Rate
Adoption
Additional Worksheets



Budget
Adoption



Calendar



Frozen
Levy

Debt Service	0
General Fund	4,847,000
Add Fund Line	

Total Unencumbered Fund Balance: 4,847,000

2021 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes.

Amount (if any) paid from unencumbered funds: 975,713

Certified amount (if any) paid from sales tax to reduce debt : 0

Amount (if any) paid from other resources: 0

ACT Tip: To delete a debt line that has already been entered below, place your cursor to the right of the Total column for that line and click on the X that appears. To change the order of the debt lines once they have been entered, move your cursor to the left of the Debt Description column and use the arrow that appears to re-order the lines.

Debt Description	Principal	Interest	Other Amount	Total
GO Bond 2015	600,000	307,519	750	908,269
GO Bond 2019	250,000	201,513	750	452,263
GO Bond 2020	330,000	192,700	750	523,450
Add Debt Line				

Total Required for 2021 debt services: 1,883,982

Total 2021 debt to be paid with property taxes: 908,269