2020 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

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) and the 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 estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rate and used values shown for th certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing bodyby Aug. 7 or as soon thereafter as practicable.

Taxing Unit Name:	City of Shallowater	Date Prepared	July 31,2020				
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 based on a tax rate that would produce the same amount of taxzes (no new taxes) if applied to the same properties that are taxed in both year. When appraisal values increase, the NNR tax rate should decrease.

No-New-Revenue Tax Rate Worksheet	А	mount/Rate
1. 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since		
last year's certification; exclude 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.		
2019 adjusted taxable value $\$ 177,055,727$		
2019 Undisputed value subject to an appeal under Ch. 42 <u></u>		
25.25(d) one-fourth and one-third corrections <u>\$</u> -	\$	177,055,72
2. 2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of		
homeowners age 65 or older or disabled		
	\$	-
3. Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$	177,055,72
4. 2019 total adopted tax rate.	\$	0.653472
5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.		
A. Original 2019 ARB values: <u>\$</u>		
B. 2019 values resulting from final court decisions: <u>\$</u>		
C. 2019 value loss. Subtract B from A	\$	-
6. 2019 taxble value subject to an appeal under Chapter 42, as of July 25		
A. 2019 ARB Certified value: <u>\$</u>		
B. 2019 Disputed value: <u>\$</u>		
C. 2019 undisputed value. Subtract B from A	\$	-
7. 2019 Chapter 42-related adjusted values. Add Line 5 and 6	\$	-
8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7	\$	177,055,72
9. 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019.	\$	-
10. 2019 taxable value lost because property first qualified for an exemption in 2020		
A. Absolute exemptions. <u>\$</u>		
B. Partial exemptions. <u>\$ 40,077</u>		
C. Value loss. Add A and B	\$	40,07
11. 2019 taxable value lost because property first qualified for agricultureal appraisal (1-d or 1-d-1).		
Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.		
A. 2019 market value <u>\$</u>		
B. 2020 productivity value <u>\$</u> -		
C. Value loss. Subtract B from A	\$	-
12. Total adjustments for lost value. Add lines 9, 10C and 11C	\$	40,07
3. Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$	177,015,650
14. Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divided by \$100	\$	1,156,748
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 and		
Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019.	\$	150
16. Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax incrementfund 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.	<i>.</i>	
17 A directed 2010 lover with refunds and TIE adjustment Add Lines 14 and 15 subtreat Line 16	\$	-
 17. Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16 18. Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified 	\$	1,156,89
estimates of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line20). These		
homesteads include homeowners age 65 or older or disabled.		
A. Certified Values; \$ 180,865,94		
B. Counties: Include railroad rolling stock values certified by the Comptroller's office	-	
	1	

	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 2020 captured appraised value for propertytaxable by a			
	taxing unitin a tax increment financing zone for which the 2020 taxes will be deposited in to the			
	tax increment fund. Do not include any new propertty value that will be included in Line 23			
	below.	\$	-	
	E. Total 2020 value. Add A and B, then subtract C and D.			\$ 180,865,941
19.	Total value of properties under protest or not included on certified appraisal roll.			
	A. 2020 taxable value of properties under protest.	\$ 1,6	01,201	
	B. 2020 value of properties not under protest or included on certified			
	appraisal roll.	\$	-	
	C. Total value under protest or not certified.			\$ 1,601,201
20.	2020 tax ceilings.			\$ -
21.	2020 taxable value. Add Lines 18E and 19C. Subtract Line 20			\$ 182,467,142
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.			\$ 5,000
23.	Total 2020 taxable value of new improvements and new personal property in new improvements.			\$ 5,513,018
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.			\$ 5,518,018
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.			\$ 176,949,124
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.			\$ 0.653802
27.	COUNTIES ONLY. Add together the NNR rates for each type of tax the county levies. The total is the 202	0 county		
	NNR tax rate.			

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 voterapproval tax rate is split into two separate rates:

Maintenance and Operation (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 levied in the prior year plue 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 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 that the voterapproval tax rate

Voter-Approval Tax Rate Worksheet		A	mount/Rate
28. 2019 M&O tax rate. Enter the 2019 M&O tax rate		\$	0.539965
29. 2019 taxable value, adjusted for court-ordered adjustments. Enter the amount in line 8 of the No-New-	Revenue		
worksheet.		\$	177,055,727
30. Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100		\$	956,039
31. Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31F to Line 30		\$	956,039
A. 2019 sales tax specifically to reduce property taxes.	<u>\$ -</u>		
B. M&O taxes refunded for years preceding tax year 2019.	<u>\$ -</u>		
C. 2019 junior college levy.	<u>\$</u>		
D. 2019 taxes in TIF.	<u>\$</u>		
E. 2019 transferred function.	<u>\$ -</u>		
F. 2019 M&O levy adjustments. Add A, B, and C then subtract D. For taxing unit with E,			
subtract if discontinuing functions and add if receiving function.	<u>\$</u>		
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New -Revenue Tax Rate Worksheet		\$	176,949,124
33. 2020 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.		\$	0.540290
34. Rate adjustment for state Criminal justice mandate. Enter the rate calculated in C. If not applicable, en	ter 0	<u>\$</u>	
A. 2020 state criminal justice mandate. Enter the amount paid by a county to the Texas			
Department of Criminal Justice in the previous 12 months providing for the maintenance and			
operation cost of keeping inmates in county-paid facilities after theybeen sentenced. Do not			
include any state reimbursement received by the county forthe same purpose.			
	<u>\$</u>		
B. 2019 state criminal justice mandate. Enter the amount paid by a county to the Texas			
Department 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 not include any state reimbursement received by the county for the same			
purpose. Enter zero if this is the first time the mandate applies.			
	<u>\$</u>		
C. Subtract B from A and divide by Line 32 and multiply by \$100	<u>\$</u>		

	Rate adjustment for indigent health care expenditures. Enter the rate calculated in C.		<u>\$</u>	
	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 endng on June 30, 2020, less any state assistance received for the same			
	purpose.	s -		
	B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unitproviding for	φ		
	the maintenance and operation cost of providing indigent health care for the period beginning			
	July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same			
	purpose.	<u>\$</u>		
	C. Subtract B from A and divide by Line 32 and multiply by \$100	<u>\$ -</u>		
36.	Rate adjustment for county indigent defense compensation. Enter the lessorof 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 June 30, 2020, less any state grants received by the county for the same purpose.			
	ending june 50, 2020, less any state grants received by the county for the same purpose.	¢		
		<u>s -</u>		
	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.			
		<u>\$</u>		
	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	\$ -		
37	Rate adjustment for county hospital expenditures. Enter the lessor of C and D.	- <u></u> -		
	If not applicable, enter 0.		\$	
			φ	-
	A. 2020 eligible county hospital expenditures. Enter the amount paid by the county Or			
	municipality to maintain and operate an eligible count hospital for the period beginning on July			
	1, 2019 and ending in June 30, 2020.	<u>\$</u>		
	B. 2019 eligible count hospital expenditures. Enter the amount paid by the county or			
	muicipality to maintain and operate an eligible county hospital for the period beginning on July			
	1, 2018 and ending on June 30, 2019.	s -		
	C. Subtract B from A and divide by Line 32 and multiply by \$100	<u>s</u> -		
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	<u>¢</u>		
20	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37	<u>v -</u>		0.540.00
30.	Aujusteu 2020 NNK M&O Tate. Adu Lines 55, 54, 55, 50, and 57		¢	
	2020 voter approval M&O rate. Enter the rate as caculated by the appropriate scenario below		\$ ¢	
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	2020 anticipated collection rate. If the anticipated collection rate in A is lower than actual collection rate in B, C, or D, enter	
	the lowest collection rate from B, C, or 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%	100.07%
	A. Enter the 2020 anticipated collection rate certified by the collector <u>98.08</u>	
	B. Enter the 2019 actural collection rate. 100.40	
	C. Enter the 2018 actual collection rate. 100.07	
	D. Enter the 2017 actual collection rate. <u>102.20</u>	
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43	\$ 199,860
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Workshee</i> t	\$ 182,467,142
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by 100.	\$ 0.109532
47.	2020 voter-approval tax rate. Add Lines 39 and 46	\$ 0.668733
48.	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.	\$ -

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and or voter-approval tax rate because it adopted the additional sales tax.

	Additional Sales and Use Tax Worksheets	Ar	ount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2019, enter the Comptroller's estimate of		
	taxable sales ofr the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation		
	Historical Summary website. Taxing units that adopted the sales tax before November 2019, skip this line.		
		\$	-
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.		
	Taxing units that adopted the sales tax in November 2019 or in May 2020.Multiply the amount of Line50 by the		
	sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.		
	-or-		
	Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four		
	quarters. Do not multiply by .95.	\$	-
51.	2020 taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet,	\$	182,467,142
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by 100	\$	-
53.	2020 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax</i>		
	Rate	\$	0.653802
54.	2020 NNR tax rate, adjusted for sales tax.		
	Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line		
	54. Skip to Line 56 if you adopted the additional sales tax before November 2019.	\$	-
55.	2020 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 47 or 48 as applicable, of the Voter-		
	Approval Tax Rate Worksheet.	\$	0.668733
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$	0.668733

SECTION 4: Voter-Approval 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 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 Rate Adjustment for Pollution Control Requirements Worksheet		Anount/Rate	
57.	Certified expenses from the Texas Commission on Environmental Quaility (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.	\$	-
58.	2020total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	182,467,142
59.	Additional rate for pollution control. Divide Line 58 by Line 59 and multiply by 100	\$	-
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 60 to one of the following lines (as applicable):		
	Line 48, Line 49 (counties) or Line 57 (taxing units with the additional sales tax).		

SECTION 5: Voter-Voter-Approval Tax Rate Adjustment for Unsuded 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. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate. For each tax year before 2020, the difference between the adopted ta rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.

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

	Unused Increment Rate Worksheet	Anount/Rate
61.	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.	\$ -
62.	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.	\$ -
63.	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 number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ -
64.	2020 unused increment rate. Add Lines 62, 63, and 64.	\$ -
65.	2020 voter-approval tax rate, adjusted for unsued increment rate. Add Line 65 to one of the following lines (as	
	applicable):	

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. This section should only be completed by a taxing unit that is a municipality of less that 30,000 or a taxing unit that does not meet the definition of a special taxing unit.

	De Minimis Worksheet		
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet.	\$	0.540290
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Worksheet</i>	\$	182,467,142
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100	\$	0.274022
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$	0.109532
70.	De minimis rate. Add Lines 67, 69 and 70	\$	0.923844

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.	
No-new-revenue tax rate.	\$ 0.653802
As applicable, enter the 2020 NNR rate from: Line 26, Line 27 (counties), Line 54 (adjusted for sales tax).	
Voter-approval tax rate.	\$ 0.668733
As applicable, enter the 2020 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).	
De minimis rate.	\$ 0.923844
If Applicable, enter the deminimis rate from Line 70.	

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 signign below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rate in accordance with requirements in the Tax Code.

<u>Tim Radloff - Chief Appraiser/Administrator</u> Printed Name of Taxing Unit Representative

Sim Radloff

Taxing Unit Representative

July 31, 2020 Date