

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

School District's Name

ODONNELL ISD I&S

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit.

This sample worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Sample Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this sample 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: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 316,047,288
2.	2018 tax ceilings and Chapter 313 limitations.		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$ 4,751,260	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.):	\$ -	
2. C.	Add A and B.		\$ 4,751,260
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 311,296,028
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		0.350000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		
5. A.	Original 2018 ARB values:	\$ -	
5. B.	2018 values resulting from final court decisions:	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 311,296,028
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ -

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(9)

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.		
8.	A. Absolute exemptions. Use 2018 market value:	\$ 225,720	
	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:		
 +	\$ 114,220	
8.	C. Value loss. Add A and B.		\$ 339,940
	2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9.	A. 2018 market value:	\$ -	
9.	B. 2019 productivity or special appraised value:	\$ -	
9.	C. Value loss. Subtract B from A.		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 339,940
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		\$ 310,956,088
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 1,088,346.31
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.		\$ -
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.		\$ 1,088,346.31
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled.		
	A. Certified values only:	\$ 293,349,755	
15.	B. 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:	\$ -	
15.	C. Total value. Subtract B from A.		\$ 293,349,755.00
	Total value of properties under protest or not included on certified appraisal roll.		
16.	A. 2019 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:	\$ -	
16.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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).	\$ -	
16.	C. Total value under protest or not certified. Add A and B.		\$ -

2019 Tax Rate Calculation Worksheet – School Districts

Form 50-

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
2019 tax ceilings and Chapter 313 limitations.			
17. A.	Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$ 5,074,290	
17. B.	Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵	\$ -	
17. C.	Add A and B.		\$ 5,074,290
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 288,275,465
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.		\$ -
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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 school district after Jan. 1, 2018, and be located in a new improvement.		\$ -
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ -
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 288,275,465
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	.377536	0.003775
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.		0.000000

*100

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the voter-approval tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
25.	2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR). state compression percentage	0.000000	
25. A.	The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00	1.000000	
25. (i)	2018 M&O	0.000000	
(i)	DTR reduction	0.000000	
(i)	2018 M&O – (\$1.00 + DTR reduction)	-1.000000	
25. B.	The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	0.040000	
25. C.	The current debt rate	0.000000	
25. D.	Add A, B and C.		1.040000

⁴ Tex. Tax Code § 26.012(6)(A)(i)
⁵ Tex. Tax Code § 26.012(6)(A)(ii)

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Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 115,005,314
2.	2018 tax ceilings and Chapter 313 limitations.		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹	\$ 2,645,188	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ²	\$ -	
2. C.	Add A and B.		\$ 2,645,188
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 112,360,126
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.087800
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		
5. A.	Original 2018 ARB values:	\$ -	
5. B.	2018 values resulting from final court decisions:	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 112,360,126
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ -

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Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
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8.	A. Absolute exemptions. Use 2018 market value:	\$ 225,720	
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:		
 +	\$ 114,220	
8.	C. Value loss. Add A and B.		\$ 339,940
	2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9.	A. 2018 market value:	\$ -	
9.	B. 2019 productivity or special appraised value:	\$ -	
9.	C. Value loss. Subtract B from A.		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 339,940
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		\$ 112,020,186
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 1,218,555.58
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.		\$ -
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.		\$ 1,218,555.58
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled.		
15.	A. Certified values only:	\$ 122,627,115	
15.	B. 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:	\$ -	
15.	C. Total value. Subtract B from A.		\$ 122,627,115.00
16.	Total value of properties under protest or not included on certified appraisal roll.		
16.	A. 2019 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.	\$ -	
16.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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).	\$ -	
16.	C. Total value under protest or not certified. Add A and B.		\$ -

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17. B.	Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵	\$ -	
17. C.	Add A and B.		\$ 5,074,290
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 117,552,825
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.		\$ -
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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 school district after Jan. 1, 2018, and be located in a new improvement.		\$ 1,228,520
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ 1,228,520
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 116,324,305
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	1.04755	0.010475 *100
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.		0.000000

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25. A.	The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00	1.000000	
25. (i)	2018 M&O	0.000000	
	(i) DTR reduction	0.000000	
	(i) 2018 M&O – (\$1.00 + DTR reduction)	-1.000000	
25. B.	The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	0.040000	
25. C.	The current debt rate	0.000000	
25. D.	Add A, B and C.		1.040000

⁴ Tex. Tax Code § 26.012(6)(A)(i)
⁵ Tex. Tax Code § 26.012(6)(A)(ii)