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| |  | | --- | | **2020 Tax Rate Calculation Worksheet** | | **BANDERA COUNTY - County General Fund** | | **500 Main Street Bandera, Texas 78003** | | | | **830-796-3781** | | | | **https://www.banderacounty.org/** | | | |  |  |  | | **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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | **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 (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 | $2,273,289,498 | | **2.** | **2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.2 | $551,388,240 | | **3.** | **Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1. | $1,721,901,258 | | **4.** | **2019 total adopted tax rate.** | $0.568300/$100 | | **5.** | |  |  |  | | --- | --- | --- | | **2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** | | | | A. | **Original 2019 ARB values:** | $0 | | B. | **2019 values resulting from final court decisions:** | - $0 | | C. | **2019 value loss.** Subtract B from A.3 |  | | $0 | | **6.** | |  |  |  | | --- | --- | --- | | **2019 taxable value subject to an appeal under Chapter 42, as of July 25.** | | | | A. | **2019 ARB certified value:** | $0 | | B. | **2019 dispuated value:** | - $0 | | C. | **2019 undisputed value.** Subtract B from A.4 |  | | $0 | | **7.** | **2019 Chapter 42 related adjusted values.** Add line 5 and line 6. | $0 | | **8.** | **2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7. | $1,721,901,258 | | |

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| |  | | --- | | **Voter-Approval Tax Rate (continued)** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **37.** | **Rate adjustment for county hospital expenditures.**26 Enter the lessor of C and D, if applicable. If not applicable, enter 0.   |  |  |  | | --- | --- | --- | | A. | **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 | $0 | | B. | **2019 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. | $0 | | C. | Subtract B from A and divide by line 32 and multiply by $100. | $0/$100 | | D. | Multiply B by 0.08 and divide by line 32 and multiply by $100. | $0/$100 | | $0/$100 | | **38.** | **Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37. | $0.583849/$100 | | **39.** | **2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.   |  |  |  | | --- | --- | --- | |  | **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. |  | |  | **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 |  | |  | **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 |  | | $0.604283/$100 | | |

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| |  | | --- | | **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. |  |  |  |  | | --- | --- | --- | | **49.** | **Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.32 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, 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 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.34  -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. | $850,683 | | **51.** | **2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet*. | $1,751,470,647 | | **52.** | **Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100. | $0.048569/$100 | | **53.** | **2020 NNR tax rate, unadjusted for sales tax.35** Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. | $0.676949/$100 | | **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 53. Skip to line 55 if you adopted the additional sales tax before November 2019. | $0.676949/$100 | | **55.** | **2020 voter-approval tax rate, unadjusted for sales tax.36** Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet*. | $0.76434/$100 | | **56.** | **2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55. | $0.715771/$100 | |

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| |  | | --- | | **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 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. |  |  |  |  | | --- | --- | --- | | **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.** | **2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet*. | $1,751,470,647 | | **59.** | **Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100. | $0/$100 | | **60.** | **2020 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 (units with the additional sales tax). | $0.715771/$100 | |

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| |  | | --- | | **Total Tax Rate**  Indicate the applicable total tax rates as calculated above. |  |  |  | | --- | --- | | **No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). | $0.676949/$100 | | **Voter-approval tax rate.** 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). | $0.715771/$100 | | **De minimis rate.** If applicable, enter the de minimis rate from line 70. | /$100 | |

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| **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 Gwenda Tschirhart**  Printed Name of Taxing Unit Representative | |
| **Sign Here Gwenda Tschirhart**  Taxing Unit Representative | |
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| |  |  |  | | --- | --- | --- | | **TNT-856 06-20/6** | | | | **2020 Tax Rate Calculation Worksheet** |  |  | | **BANDERA COUNTY - COUNTY ROADS** |  |  | | **500 Main Street Bandera, Texas 78003** | | | | **830-796-3781** | | | | **https://www.banderacounty.org/** | | | |  |  |  | | **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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | **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 (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 | $2,273,165,316 | | **2.** | **2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.2 | $551,329,322 | | **3.** | **Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1. | $1,721,835,994 | | **4.** | **2019 total adopted tax rate.** | $0.021600/$100 | | **5.** | |  |  |  | | --- | --- | --- | | **2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** | | | | A. | **Original 2019 ARB values:** | $0 | | B. | **2019 values resulting from final court decisions:** | - $0 | | C. | **2019 value loss.** Subtract B from A.3 |  | | $0 | | **6.** | |  |  |  | | --- | --- | --- | | **2019 taxable value subject to an appeal under Chapter 42, as of July 25.** | | | | A. | **2019 ARB certified value:** | $0 | | B. | **2019 dispuated value:** | - $0 | | C. | **2019 undisputed value.** Subtract B from A.4 |  | | $0 | | **7.** | **2019 Chapter 42 related adjusted values.** Add line 5 and line 6. | $0 | | **8.** | **2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7. | $1,721,835,994 | | |

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| |  | | --- | | **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. |  |  |  |  | | --- | --- | --- | | **49.** | **Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.32 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, 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 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.34  -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. | $0 | | **51.** | **2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet*. | $1,752,326,074 | | **52.** | **Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100. | $0/$100 | | **53.** | **2020 NNR tax rate, unadjusted for sales tax.35** Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. | $0.676949/$100 | | **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 53. Skip to line 55 if you adopted the additional sales tax before November 2019. | $0.676949/$100 | | **55.** | **2020 voter-approval tax rate, unadjusted for sales tax.36** Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet*. | $0.76434/$100 | | **56.** | **2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55. | $0.76434/$100 | |

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| |  | | --- | | **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 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. |  |  |  |  | | --- | --- | --- | | **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.** | **2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet*. | $1,752,326,074 | | **59.** | **Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100. | $0/$100 | | **60.** | **2020 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 (units with the additional sales tax). | $0.764340/$100 | |

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| |  | | --- | | **Total Tax Rate**  Indicate the applicable total tax rates as calculated above. |  |  |  | | --- | --- | | **No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). | $0.676949/$100 | | **Voter-approval tax rate.** 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). | $0.764340/$100 | | **De minimis rate.** If applicable, enter the de minimis rate from line 70. | /$100 | |

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| **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 Gwenda Tschirhart**  Printed Name of Taxing Unit Representative |
| **Sign Here Gwenda Tschirhart**  Taxing Unit Representative |
| **Date 07/31/2020** |
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| |  |  |  | | --- | --- | --- | | **TNT-856 06-20/6** | | | | **2020 Tax Rate Calculation Worksheet** |  |  | | **BANDERA COUNTY - SPECIAL ROAD** |  |  | | **500 Main Street Bandera, Texas 78003** | | | | **830-796-3781** | | | | **https://www.banderacounty.org/** | | | |  |  |  | | **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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | **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 (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 | $2,264,824,932 | | **2.** | **2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.2 | $551,089,442 | | **3.** | **Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1. | $1,713,735,490 | | **4.** | **2019 total adopted tax rate.** | $0.087000/$100 | | **5.** | |  |  |  | | --- | --- | --- | | **2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** | | | | A. | **Original 2019 ARB values:** | $0 | | B. | **2019 values resulting from final court decisions:** | - $0 | | C. | **2019 value loss.** Subtract B from A.3 |  | | $0 | | **6.** | |  |  |  | | --- | --- | --- | | **2019 taxable value subject to an appeal under Chapter 42, as of July 25.** | | | | A. | **2019 ARB certified value:** | $0 | | B. | **2019 dispuated value:** | - $0 | | C. | **2019 undisputed value.** Subtract B from A.4 |  | | $0 | | **7.** | **2019 Chapter 42 related adjusted values.** Add line 5 and line 6. | $0 | | **8.** | **2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7. | $1,713,735,490 | | |

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| |  | | --- | | **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. |  |  |  |  | | --- | --- | --- | | **49.** | **Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.32 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, 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 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.34  -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. | $0 | | **51.** | **2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet*. | $1,744,244,427 | | **52.** | **Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100. | $0/$100 | | **53.** | **2020 NNR tax rate, unadjusted for sales tax.35** Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. | $0.676949/$100 | | **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 53. Skip to line 55 if you adopted the additional sales tax before November 2019. | $0.676949/$100 | | **55.** | **2020 voter-approval tax rate, unadjusted for sales tax.36** Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet*. | $0.76434/$100 | | **56.** | **2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55. | $0.76434/$100 | |

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| |  | | --- | | **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 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. |  |  |  |  | | --- | --- | --- | | **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.** | **2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet*. | $1,744,244,427 | | **59.** | **Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100. | $0/$100 | | **60.** | **2020 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 (units with the additional sales tax). | $0.764340/$100 | |

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| |  | | --- | | **Total Tax Rate**  Indicate the applicable total tax rates as calculated above. |  |  |  | | --- | --- | | **No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). | $0.676949/$100 | | **Voter-approval tax rate.** 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). | $0.764340/$100 | | **De minimis rate.** If applicable, enter the de minimis rate from line 70. | /$100 | |

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| **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 Gwenda Tschirhart**  Printed Name of Taxing Unit Representative |
| **Sign Here Gwenda Tschirhart**  Taxing Unit Representative |
| **Date 07/31/2020** |
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| **2020 Notice of No-New-Revenue Tax Rate** | |
| **Worksheet for Calculation of Tax Increase/Decrease** | |
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| **Entity Name:** BANDERA COUNTY | **Date:** 07/31/2020 |
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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | | **County General Fund** | **COUNTY ROADS** | **SPECIAL ROAD** |  |  | | **1.** | 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet. | $1,721,901,258 | $1,721,835,994 | $1,713,735,490 |  |  | | **2.** | 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet. | 0.568300 | 0.021600 | 0.087000 |  |  | | **3.** | Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet. | $17,814 | $687 | $2,751 |  |  | | **4.** | Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3. | $9,803,379 | $372,604 | $1,493,701 |  |  | | **5.** | 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet. | $1,751,470,647 | $1,752,326,074 | $1,744,244,427 |  |  | | **6.** | 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet. | 0.676949 | 0.000000 | 0.000000 |  |  | | **7.** | 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100. | $11,856,563 | $0 | $0 |  |  | | **8.** | Last year's total levy. Sum of line 4 for all funds. | $11,669,684 |  | | | | | **9.** | 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds. | $11,856,563 |  | | | | | **10.** | Tax Increase (Decrease). Subtract Line 8 from Line 9. | $186,879 |  | | | | | |

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| **BANDERA COUNTY** |
| **Tax Rate Recap for 2020 Tax Rates** |
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| |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Description of Rate** | **Tax Rate Per $100** | [**Tax Levy** This is calculated using the Total Adjusted Taxable Value (line 25) of the No-New-Revenue Tax Rate Worksheet](http://www.truth-in-taxation.com/PrintForms.aspx#TaxLevy) | [**Additional Tax Levy** Compared to last year's tax levy of 11,648,431](http://www.truth-in-taxation.com/PrintForms.aspx#Add1) | [**Additional Tax Levy** Compared to no-new-revenue tax rate levy of 11,616,625](http://www.truth-in-taxation.com/PrintForms.aspx#Add2) | | Last Year's Tax Rate | 0.676900 | $11,615,780 | $-32,651 | $-845 | | No-New-Revenue Tax Rate | 0.676949 | $11,616,625 | $-31,806 | $0 | | Notice & Hearing Limit\* | 0.676949 | $11,616,625 | $-31,806 | $0 | | Voter-Approval Tax Rate | 0.715771 | $12,282,927 | $634,496 | $666,302 | | Proposed Tax Rate | 0.676900 | $11,615,780 | $-32,651 | $-845 | |
|  |
| **No-New-Revenue Tax Rate Increase to General Fund in Cents per $100** |
| |  |  |  |  |  | | --- | --- | --- | --- | --- | | 0.00 | 0.676949 | 11,616,625 | -31,806 | 0 | | 0.50 | 0.681949 | 11,702,471 | 54,040 | 85,846 | | 1.00 | 0.686949 | 11,788,318 | 139,886 | 171,693 | | 1.50 | 0.691949 | 11,874,164 | 225,733 | 257,539 | | 2.00 | 0.696949 | 11,960,010 | 311,579 | 343,385 | | 2.50 | 0.701949 | 12,045,857 | 397,425 | 429,232 | | 3.00 | 0.706949 | 12,131,703 | 483,272 | 515,078 | | 3.50 | 0.711949 | 12,217,549 | 569,118 | 600,924 | | 4.00 | 0.716949 | 12,303,395 | 654,964 | 686,770 | | 4.50 | 0.721949 | 12,389,242 | 740,810 | 772,617 | | 5.00 | 0.726949 | 12,475,088 | 826,657 | 858,463 | | 5.50 | 0.731949 | 12,560,934 | 912,503 | 944,309 | | 6.00 | 0.736949 | 12,646,781 | 998,349 | 1,030,156 | | 6.50 | 0.741949 | 12,732,627 | 1,084,196 | 1,116,002 | | 7.00 | 0.746949 | 12,818,473 | 1,170,042 | 1,201,848 | | 7.50 | 0.751949 | 12,904,320 | 1,255,888 | 1,287,695 | | 8.00 | 0.756949 | 12,990,166 | 1,341,735 | 1,373,541 | | 8.50 | 0.761949 | 13,076,012 | 1,427,581 | 1,459,387 | | 9.00 | 0.766949 | 13,161,858 | 1,513,427 | 1,545,233 | | 9.50 | 0.771949 | 13,247,705 | 1,599,273 | 1,631,080 | | 10.00 | 0.776949 | 13,333,551 | 1,685,120 | 1,716,926 | | 10.50 | 0.781949 | 13,419,397 | 1,770,966 | 1,802,772 | | 11.00 | 0.786949 | 13,505,244 | 1,856,812 | 1,888,619 | | 11.50 | 0.791949 | 13,591,090 | 1,942,659 | 1,974,465 | | 12.00 | 0.796949 | 13,676,936 | 2,028,505 | 2,060,311 | | 12.50 | 0.801949 | 13,762,783 | 2,114,351 | 2,146,158 | | 13.00 | 0.806949 | 13,848,629 | 2,200,198 | 2,232,004 | | 13.50 | 0.811949 | 13,934,475 | 2,286,044 | 2,317,850 | | 14.00 | 0.816949 | 14,020,322 | 2,371,890 | 2,403,696 | | 14.50 | 0.821949 | 14,106,168 | 2,457,737 | 2,489,543 | |
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| * \*Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate. |

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| **Tax Levy:** | This is calculated by taking the adjusted taxable value (line 25 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.  **For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly. |
|  | |
| **Additional Levy Last Year:** | This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.  **For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling. |
|  | |
| **Additional Levy This Year:** | This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.  **For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling. |
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| **COUNTIES ONLY:** | All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate. |
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| **TNT-212 04-20/16** | | | | | | |
| **2020 Notice of Tax Rates in BANDERA COUNTY** | | | | | | |
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| Property Tax Rates in BANDERA COUNTY . This notice concerns the 2020 property tax rates for BANDERA COUNTY . This notice provides information about two tax rates. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. 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. | | | | | | |
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|  | | **County General Fund** | **SPECIAL ROAD** | **COUNTY ROADS** |  |  |
|  | | | | | | |
| **This year's no-new-revenue tax rate:** | | | | | | |
|  | Last year's adjusted taxes (after subtracting taxes on lost property) | $9,759,407 | $1,486,555 | $370,695 |  |  |
|  | This year's adjusted taxable value (after subtracting value of new property) | $1,716,926,014 | $1,709,711,286 | $1,717,781,441 |  |  |
| = | This year's no-new-revenue tax rate | 0.568423/$100 | 0.086947/$100 | 0.021579/$100 |  |  |
|  | This year's total no-new-revenue tax rate | 0.676949/$100 |  |  |  |  |
| + | This year's adjustments to the no-new-revenue tax rate | $0 /$100 |  |  |  |  |
| = | This year's adjusted no-new-revenue tax rate | 0.676949/$100 |  |  |  |  |
|  | | | | | | |
| **This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.** | | | | | | |
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| **This year's voter-approval tax rate:** | | | | | | |
|  | Last year's adjusted operating taxes (after adjusting as required by law) | $10,024,260 | $1,493,700 | $372,603 |  |  |
|  | This year's adjusted taxable value  (after subtracting value of new property) | $1,716,926,014 | $1,709,711,286 | $1,717,781,441 |  |  |
| = | This year's voter-approval operating tax rate | 0.583849/$100 | 0.087365/$100 | 0.021690/$100 |  |  |
| × | (1.035 or 1.08, as applicable) = this  year's maximum operating rate | 0.604283/$100 | 0.090422/$100 | 0.022449/$100 |  |  |
| + | This year's debt rate | 0.047186/$100 | 0.000000/$100 | 0.000000/$100 |  |  |
| = | This year's voter-approval tax rate for each fund | 0.651469/$100 | 0.090422/$100 | 0.022449/$100 |  |  |
| = | This year's total voter-approval tax  rate (unadjusted) | 0.764340/$100 |  |  |  |  |
| + | The unused increment rate, if applicable | 0.000000/$100 |  |  |  |  |
| = | This year's total voter-approval tax rate | 0.715771/$100 |  |  |  |  |
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| **This is the maximum rate the taxing unit can adopt without an election for voter approval.** | | | | | | |
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**Unencumbered Fund Balances: County General Fund**  
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 a corresponding debt obligation.

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| --- | --- |
| **Type of Fund** | **Balance** |
| General Maintenance & Operations | $8,602,402 |
| Road & Bridge | $2,935,336 |

**2020 Debt Service: County General Fund**  
The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

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| --- | --- | --- | --- | --- |
| 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 |
| Texas General Obligation Bonds, Series 2015 | $640,000 | $186,450 | $0 | $826,450 |

|  |  |  |
| --- | --- | --- |
|  | Total required for 2020 debt service | $826,450 |
| - | Amount (if any) paid from funds listed in unencumbered funds | $0 |
| - | Amount (if any) paid from other resources | $0 |
| - | Excess collections last year | $0 |
| = | Total to be paid from taxes in 2020 | $826,450 |
| + | Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2020 | $0 |
|  | | |
| = | Total Debt Levy | $826,450 |

**No-New-Revenue Tax Rate Adjustments**

**State Criminal Justice Mandate (Counties)**The Bandera Tax County Auditor certifies that Bandera Tax County has spent $0 (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Bandera Tax County Sheriff has provided Bandera Tax County information on these costs, minus the state revenues received for reimbursement of such costs.

**Indigent Health Care Compensation Expenditures (Counties)**   
The BANDERA COUNTY spent $0 from July 1, 2019 to June 30, 2020 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is 0. This increased the no-new-revenue tax rate by 0.000000/$100.

**Indigent Defense Compensation Expenditures (Counties)**   
The BANDERA COUNTY spent $0 from July 1, 2019 to June 30, 2020 on indigent defense compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is 0.

**Eligible County Hospital Expenditures (Cities and Counties)**   
The BANDERA COUNTY spent $0 from July 1, 2019 to June 30, 2020 on expenditures to maintain and operate an eligible county hospital. For the current tax year, the amount of increase above last year's eligible county hospital expenditures is 0. This increased the no-new-revenue tax rate by 0.000000/$100.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by  
Name of person preparing this notice: Gwenda Tschirhart  
Position: Tax Assessor-Collector  
Date prepared: July 28, 2020   
  
You can inspect a copy of the full calculations on the taxing unit's website at: <https://www.banderacounty.org/Public/TaxOffice/TaxRateWorksheets/>