

# 2019 Tax Rate Calculation Worksheet

## DALHART ISD

### Effective Tax Rate (No New Taxes) DALHART ISD

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.

<b>1.</b>	<b>2018 total taxable value.</b> 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).	\$1,185,835,985
<b>2.</b>	<b>2018 tax ceilings and Chapter 313 limitations.</b> A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup>	\$57,503,736
	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.) <sup>2</sup>	\$0
	C. Add A and B.	\$57,503,736
<b>3.</b>	<b>Preliminary 2018 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,128,332,249
<b>4.</b>	<b>2018 total adopted tax rate.</b> (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).	1.124500/\$100
<b>5.</b>	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> A. Original 2018 ARB values:	\$0
	B. 2018 values resulting from final court decisions:	- \$0
	C. 2018 value loss. Subtract B from A:	\$0
<b>6.</b>	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$1,128,332,249
<b>7.</b>	<b>2018 taxable value of property in territory the school deannexed after January 1, 2018.</b> Enter the 2018 value of property in deannexed territory.	\$0

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

<sup>2</sup> Tex. Tax Code § 26.012(6)

## 2019 Tax Rate Calculation Worksheet (continued)

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<b>8.</b>	<p><b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> 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.</p> <p>A. Absolute exemptions. Use 2018 market value: <span style="float: right;">\$6,786,880</span></p> <p>B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: <span style="float: right;">+ \$2,049,270</span></p> <p>C. Value loss. Total of A and B: <span style="float: right;">\$8,836,150</span></p>	
<b>9.</b>	<p><b>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.</b> Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: <span style="float: right;">\$240</span></p> <p>B. 2019 productivity or special appraised value: <span style="float: right;">- \$10</span></p> <p>C. Value loss. Subtract B from A: <span style="float: right;">\$230</span></p>	
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	\$8,836,380
<b>11.</b>	<b>2018 adjusted taxable value.</b> Subtract line 10 from line 6.	\$1,119,495,869
<b>12.</b>	<b>Adjusted 2018 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	\$12,588,731
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2018:</b> 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.	\$0
<b>14.</b>	<b>Adjusted 2018 taxes with refunds.</b> Add lines 12 and 13.	\$12,588,731
<b>15.</b>	<p><b>Total 2019 taxable value on the 2019 certified appraisal roll today.</b> 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.</p> <p>A. <b>Certified values</b> only:<sup>3</sup> <span style="float: right;">\$1,227,205,803</span></p> <p>B. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p>C. <b>Total 2019 value.</b> Subtract B from A. <span style="float: right;">\$1,227,205,803</span></p>	

## 2019 Tax Rate Calculation Worksheet (continued)

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<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2019 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p>	\$20,517,110	
	<p><b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p>	\$0	
	<p><b>C. Total value under protest or not certified.</b> Add A and B.</p>		\$20,517,110
<b>17.</b>	<p><b>2019 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p>	\$60,667,441	
	<p><b>B.</b> Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup></p>	\$0	
	<p><b>C.</b> Add A and B.</p>		\$60,667,441

<sup>4</sup> Tex. Tax Code § 26.012(6)(A)(i)

<sup>5</sup> Tex. Tax Code § 26.012(6)(A)(ii)

## 2019 Tax Rate Calculation Worksheet (concluded)

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<b>18.</b>	<b>2019 total taxable value.</b> Add lines 15C and 16C. Subtract line 17C.	\$1,187,055,472
<b>19.</b>	<b>Total 2019 taxable value of properties in territory annexed after January 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
<b>20.</b>	<b>Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 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 unit after January 1, 2018 and be located in a new improvement.	\$12,850,460
<b>21.</b>	<b>Total adjustments to the 2019 taxable value.</b> Add lines 19 and 20.	\$12,850,460
<b>22.</b>	<b>2019 adjusted taxable value.</b> Subtract line 21 from line 18.	\$1,174,205,012
<b>23.</b>	<b>2019 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.0721/\$100
<b>24.</b>	<b>2019 effective tax rate for ISDs with Chapter 313 Limitations.</b> 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.	\$1.0721

## Rollback Tax Rate DALHART ISD

Most school districts calculate a rollback tax rate that is split into two separate rates:

1. **Maintenance and Operations (M&O):** School districts must use the lesser amount of the following methods to calculate the M&O rate:

- Four cents (\$0.04) PLUS current year's compression rate multiplied by \$1.50 (usually \$1) PLUS any additional cents approved by voters at a 2006 or subsequent rollback election; **OR**
- Current year's compression rate multiplied by six cents (usually four cents) PLUS effective M&O rate which includes school formula funding calculations.<sup>6</sup>

2. **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 rollback 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 rollback tax rate.

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<b>25.</b>	<b>Maintenance and operations (M&amp;O) tax rate.</b> Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.		\$1.500000/\$100
<b>26.</b>	<b>Multiply line 25 times .6667</b>		\$1.000050/\$100
<b>27.</b>	<b>2019 rollback M&amp;O rate.</b> Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.040000	\$1.040000/\$100
<b>28.</b>	<b>Total 2019 debt to be paid with property tax revenue.</b> 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 school district's budget as M&O expenses. <b>A:</b> Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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.	\$1,329,200	
	<b>B:</b> Subtract unencumbered fund amount used to reduce total debt.	-\$0	
	<b>C:</b> Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program.	-\$0	
	<b>D:</b> Adjust debt: Subtract B and C from A.		\$1,329,200
<b>29.</b>	<b>Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.		\$0
<b>30.</b>	<b>Adjusted 2019 debt.</b> Subtract line 29 from line 28D.		\$1,329,200
<b>31.</b>	<b>Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%
<b>32.</b>	<b>2019 debt adjusted for collections.</b> Divide line 30 by line 31.		\$1,329,200
<b>33.</b>	<b>2019 total taxable value.</b> Enter amount on line 18.		\$1,187,055,472
<b>34.</b>	<b>2019 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.		\$0.1119/\$100

35. 2019 rollback tax rate. Add lines 27 and 34.	\$1.1519/\$100
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<sup>6</sup>Tex. Tax Code § 26.08(n)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	\$1.0721
Rollback Tax Rate (Line 35)	\$1.1519
Rollback Tax Rate Adjusted for Pollution Control (Line 39)	\$0

**School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the school board.

**Print Here**

Holly McCauley .  
Printed Name of School District Representative

**Sign Here**

  
\_\_\_\_\_  
School District Representative

**Date**

6-11-2019 .

**2019 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** DALHART ISD

**Date:** 06/11/2019

<p><b>1.</b>2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.</p>	\$1,128,332,249
<p><b>2.</b>2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.</p>	1.124500
<p><b>3.</b>Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.</p>	\$0
<p><b>4.</b>Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.</p>	\$12,688,096
<p><b>5.</b>2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.</p>	\$1,187,055,472
<p><b>6.</b>2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.</p>	1.072100
<p><b>7.</b>2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.</p>	\$12,726,422
<p><b>8.</b>Last year's total levy. Sum of line 4 for all funds.</p>	\$12,688,096
<p><b>9.</b>2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.</p>	\$12,726,422
<p><b>10.</b>Tax Increase (Decrease). Subtract Line 8 from Line 9.</p>	\$38,326

**DALHART ISD  
Tax Rate Recap for 2019 Tax Rates**

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's</u> <u>tax levy</u> of \$12,688,096.	Additional Tax Levy Compared to <u>effective</u> <u>tax rate levy</u> of \$12,726,422
Last Year's Tax Rate	1.124500	\$13,348,439	\$660,343	\$622,017
Rollback Tax Rate	1.151900	\$13,673,692	\$985,596	\$947,270
Proposed Tax Rate	1.124500	\$13,348,439	\$660,343	\$622,017

**Last Year Tax Rate Increase in Cents per \$100**

0.00	1.124500	13,348,439	660,343	622,017
0.50	1.129500	13,407,792	719,695	681,370
1.00	1.134500	13,467,144	779,048	740,723
1.50	1.139500	13,526,497	838,401	800,075
2.00	1.144500	13,585,850	897,754	859,428
2.50	1.149500	13,645,203	957,107	918,781
3.00	1.154500	13,704,555	1,016,459	978,134

3.50	1.159500	13,763,908	1,075,812	1,037,486
4.00	1.164500	13,823,261	1,135,165	1,096,839
4.50	1.169500	13,882,614	1,194,518	1,156,192
5.00	1.174500	13,941,967	1,253,870	1,215,545
5.50	1.179500	14,001,319	1,313,223	1,274,898
6.00	1.184500	14,060,672	1,372,576	1,334,250
6.50	1.189500	14,120,025	1,431,929	1,393,603
7.00	1.194500	14,179,378	1,491,281	1,452,956
7.50	1.199500	14,238,730	1,550,634	1,512,309
8.00	1.204500	14,298,083	1,609,987	1,571,661
8.50	1.209500	14,357,436	1,669,340	1,631,014
9.00	1.214500	14,416,789	1,728,693	1,690,367
9.50	1.219500	14,476,141	1,788,045	1,749,720
10.00	1.224500	14,535,494	1,847,398	1,809,073
10.50	1.229500	14,594,847	1,906,751	1,868,425
11.00	1.234500	14,654,200	1,966,104	1,927,778
11.50	1.239500	14,713,553	2,025,456	1,987,131
12.00	1.244500	14,772,905	2,084,809	2,046,484
12.50	1.249500	14,832,258	2,144,162	2,105,836
13.00	1.254500	14,891,611	2,203,515	2,165,189
13.50	1.259500	14,950,964	2,262,868	2,224,542
14.00	1.264500	15,010,316	2,322,220	2,283,895
14.50	1.269500	15,069,669	2,381,573	2,343,248

- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback 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 Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective 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 Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**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.